



POSTS AND TELEGRAPHS MANUAL

Volume VI.

POST OFFICE

PART II.—CHAPTERS 10 TO 13 AND APPENDICES
(TOGETHER WITH INDEX).

SECOND EDITION

(Corrected up to 1st November 1940)



*Published under the Authority of the
Director-General of Posts and Telegraphs.*

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NOTICE.

The principles underlying the arrangement of the rules in the different Volumes of the *Posts and Telegraphs Manual* will be found in the Preface to the *Posts and Telegraphs Manual*, Volume II.

2. In order to reduce the bulk of the second edition of Volume VI, the rules contained therein are printed separately in two Parts, *viz.*, Parts I and II, as generally modified up to 1st November, 1940. This Part (*viz.*, Part II) comprises CHAPTERS 10 TO 13 and APPENDICES (together with INDEX), while the other Part, *i.e.*, Part I, consists of CHAPTERS 1 TO 9.

3. Any errors, omissions or irregularities noticed should be promptly reported to the Director-General of Posts and Telegraphs, New Delhi, by Heads of Circles and other Officers directly subordinate to the Director-General.

4. The rules and contents of the Appendices in this Part must be carefully read by all officers of the Post Office to whom they are supplied, as no breach of the rules, &c., will be excused on the plea of ignorance.

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CHAPTER 10.**SUB-ACCOUNTS.**

N.B.—The postmasters' personal duties prescribed in the following rules in this chapter or in any of them may, under the orders of the Head of the Circle, be performed by the deputy postmaster, assistant postmaster, supervisor or head clerk in the case of head offices and by the deputy sub-postmaster, assistant sub-postmaster, supervisor or head clerk in the case of sub-offices:—

Rules 579, 580, 583, 634, 645, 649, 652, 654, 656 and 657.

PART I.—GENERAL RULES.

576. Supervision of subordinate offices by postmaster.—(1) The postmaster is not only responsible for the correctness of the accounts rendered by the subordinate offices, which are incorporated in his own accounts, but he should also ascertain from their accounts whether the subordinate postmasters understand and perform their duties in an efficient manner. He is expected to bring to the notice of the Superintendent or inspector any laxity or continued or repeated irregularity noticed by him, and to report to the Superintendent the names of subordinate postmasters who are incompetent.

(2) If he has reason to doubt a subordinate postmaster's honesty *e.g.*, if he believes that credit is not given for postage recovered on insufficiently taxed articles, or that money is otherwise misappropriated he should communicate his suspicions to the Superintendent or inspector. The postmaster should always be prepared to co-operate with the Superintendent in applying tests to detect fraud, prevent detention to articles, and the like.

577. Examination of b. o. daily accounts and b. o. summary in sub-offices.—(1) The sub-postmaster must—

- (a) examine all the daily accounts received from branch offices in direct account with the sub-office and satisfy himself that they have been properly prepared and filled up, that the closing balances entered in them in words and figures agree, and that they have been properly disposed of;
- (b) compare the balance (as entered in the daily accounts in words by the branch offices) with the balances shown against them in the b. o. summary [Form A. C. G.-3 (a)]
- (c) compare the balances in the b. o. summary shown against village postmen with the amounts (in words) acknowledged by them;
- (d) satisfy himself by a comparison of the entries in daily accounts with those in the b. o. summary, that the daily accounts have been correctly copied into the b. o. summary;

- (e) verify the aggregate total of the balances shown against branch offices and village postmen in the b. o. summary;
- (f) verify every day each item of postage in transit shown against each branch office in the summary by a comparison with the pencil copies of the b. o. slips on record; and
- (g) personally enter in the prescribed columns of the b. o. summary the amounts of cash (including stamps) in transit between the sub-office and its branch offices. He will be personally responsible that the totals below column 22 and columns 23 to 25 of the b. o. summary are correctly made, and that the entries in columns 24 and 26 of the sub-office account are correctly transferred from the b. o. summary.

(8) The daily accounts must be signed by the sub-postmaster. Should any suspicious alterations or erasures be noticed in a daily account, the sub-postmaster must at once enquire into the matter.

578. Relations of sub and branch offices to their account offices.—Sub and branch offices exchange account and b. o. bags, respectively, with their account offices daily. The transactions of sub and branch offices are entered in the s. o. summary (Form A. C. G.-3) and the b. o. summary [Form A. C. G.-3 (a)], respectively, maintained in the account office; these entries are included in the head office cash book or the sub-office account, according as the account office is a head or sub office.

579. Short receipt of vouchers by account office.—(1) If a voucher that is required in support of an entry in a daily account, whether to credit or debit of the subordinate office, is not received in the account office, the sub or branch postmaster, as the case may be, should be called upon, in the next s. o. or b. o. slip (Form Pa.-3 or Pa.-4) sent to him, to submit the required voucher without delay; but the item should be omitted and included in the accounts of the account office as usual, sending the result of the reference to the subordinate office. For instance, if the amount of money orders paid, shown in the daily account, be Rs. 25 and the s.-o. daily list of money orders paid [Form M.O.-4 (a) or b. o. daily account [Form A. C. G.-22 (a)] contains particulars of two paid orders, viz., one for Rs. 15 and another for Rs. 10, the sub-account clerk should admit the whole amount, Rs. 25, even though one of the paid orders may not have been submitted in support of the charge.

(2) Whenever a voucher is wanting, a remark should be written by the sub-account clerk on the daily account against the particulars of the missing document, and attested by the initials both of the sub-account clerk and the postmaster of the account office. A note of the irregularity should also be made in the error book.

(3) In the case of an item for which the sub or branch postmaster has claimed credit, if the voucher is not submitted in immediate response to the call, or if no explanation is afforded by him for withholding it, the

case should immediately be brought to the notice of the Superintendent or inspector, as the case may require, and any delay in obtaining the missing document reported to him. A note should be made in the column for remarks in the s.-o. or b. o. summary against the name of the office from which the voucher has not been received and should be copied from day to day in the summary until the voucher is received.

(4) Items which cannot be properly classified in the account office on the details or information furnished, should be treated as unclassified receipts or unclassified payments, according as they are credit or debit items, pending the receipt of fuller information or of the necessary voucher. In the head office, such amounts charged to unclassified payments should be dealt with in the same manner as items of advances recoverable.

580. Inadmissible vouchers.—If any document attached to a daily account is inadmissible on account of any irregularity in its preparation or is not duly signed, etc., a revised document should be called for, or the document should be returned for rectification, entered in the place for remarks of the next s.-o. or b. o. slip sent to the subordinate office; but the item to which it relates should be admitted and included in the accounts of the account office as usual, pending the result of the reference to the sub or branch postmaster. If the revised voucher is not re-submitted immediately, the procedure prescribed in the preceding rule should be followed.

581. Unnecessary remittances of cash to be avoided.—The unnecessary transmission of cash between post offices must be carefully guarded against. All payments, including the disbursing of pay, by sub and branch offices are to be made out of collections in hand.

NOTE.—The Account office should regulate remittances to branch offices according to the number of money orders due for payment there and according to the days on which a village postman is required to proceed on his beat as shown in the beat map referred to in rule 273, *Posts and Telegraphs Manual*, Volume VIII.

582. Cash office.—(1) A cash office is a sub-office which, in addition to performing the ordinary work of a sub-office, serves as a dépôt for cash, which it supplies to, or receives from, other sub-offices. A sub-office may remit surplus cash direct to its cash office, and also indent on it direct for funds up to the monthly limit fixed by the Superintendent, but, when this limit is reached, the authority of the head office must be obtained for further drawings in the month in question. The cash office should see that the prescribed limit is not exceeded, by maintaining a record of the remittances made to an office in a separate error book which should be checked and initialled by the head of the office daily.

(2) A sub-office that can supply funds to, or receive surplus cash from, other sub-offices in its vicinity more conveniently than the head office will, as a general rule, be made a cash office. Ordinarily every sub-office situated at a treasury station will be required to act as a cash office, but the Superintendent's sanction is required in each case.

(3) The head office may also order any sub-office, that is not a regularly constituted cash office, to supply funds to, or receive cash from, another sub-office, whether both the sub-offices are in account with the same head office or not; but each such case must be reported to the Superintendent, unless the head office is acting at the instance of the Superintendent.

583. Check of remittances between the account office and its subordinate offices.—The postmaster must see that the procedure prescribed in the rules regarding the receipt and despatch of remittances is thoroughly understood and systematically followed by the treasurer and sub-account clerk.

PART II.—TRANSACTIONS BETWEEN HEAD OFFICES AND SUB-OFFICES.

Regulation of cash balance in sub-offices.

584. Regulation of funds for sub-offices.—(1) One of the most important duties of a head postmaster is to make satisfactory arrangements to provide his sub-offices with funds and relieve them of collections in excess of their authorised maximum balances.

(2) In the case of sub-offices situated at treasury stations, he should arrange with the district treasury at the beginning of every month, to have money placed in the local treasury at credit of the sub-postmaster, at fixed intervals of a week or fortnight, sufficient to meet his probable requirements during that period. He should watch the drawings from each treasury, and take early steps, if necessary, to place additional funds at credit of the sub-postmaster.

(3) In the case of other sub-offices, the head postmaster must either himself carry out, or see that effect is given to, the arrangements made by the Superintendent for supplying them with funds and removing their surplus collections. The Superintendent will prescribe the method in which each sub-office not situated at treasury station is ordinarily to be supplied with funds, and in which it is ordinarily to remit surplus funds, as well as the method to be used for special emergencies; and the procedure laid down by him must be strictly followed.

(4) Whenever it is necessary, whether in accordance with the general procedure laid down by the Superintendent or to meet a special emergency, for the head office to make or order a remittance to a sub-office, or to order a sub-office to remit its surplus cash to its cash office or head office or another sub-office or the treasury, the head postmaster must enter the necessary orders on the s.-o. daily account (Form A. C. G.-22) in the place provided and sign the entry.

(5) If a requisition for cash is received from a sub-office which ordinarily receives from the public and other sources more money than it pays away, the requisition should not be complied with unless the cash balance has fallen below the fixed minimum, or unless the sub-postmaster has justified his requisition on the ground of existing liabilities,

payment of which is deferred only for want of money; but whenever the cash balance of an office that ordinarily pays away to the public and other offices more money than it receives falls below the fixed minimum, a remittance to it should be made or ordered, whether a requisition for cash has been received from the sub-postmaster or not. In the case of sub-offices which deal direct in regard to cash remittances with other sub-offices, the head postmaster must carefully watch their balances and the amounts drawn or remitted, with reference to details of drawings furnished on the reverse of the sub-office daily account as required by rule 609.

(6) As a general rule, the amount of a remittance made by a sub-office with surplus funds should be such as to reduce its balance to the minimum, and the amount of a remittance asked for by a sub-office, or ordered by the postmaster with the view of placing a sub-office in funds, should be, in the case of an office with receipts in excess of its disbursements, such as to raise the balance up to the authorised minimum, or in the case of an office with disbursements in excess of its receipts, such as to raise the balance to the authorised maximum; but if the head postmaster is satisfied that the actual amount drawn or asked for is really needed, the amount may be passed or remitted, whether it will raise the balance above the limit just indicated or not.

(7) Head offices occasionally receive urgent applications from sub-offices for additional funds in order to pay telegraphic money orders, or to meet other unusual liabilities, after the daily account bag for the sub-office has been despatched. Whenever it would be advantageous on such occasions to make a remittance to the sub-office before the despatch of the next regular account bag, the remittance should, if possible, be despatched through a special carrier under the procedure prescribed in rule 597, especially if it is a large one. In other cases, where a second despatch of mails is made, and provided the amount to be remitted does not exceed the limit prescribed for that particular means of transit, the remittance may be sent in a cash bag, detailed in an extra s.-o. slip, and enclosed in an extra account bag which should be advised in the mail list, or registered list, if no mail list accompanies the despatch, as a "due mail", an explanation being given at the foot of the mail list, in the place provided for the purpose, of the excess despatch. A note regarding the despatch of the extra account bag should be made in the next usual sub-office slip sent to the sub-office.

585. Provision of funds for sub-offices.—(1) A sub-office is ordinarily provided with funds in one or other of the following ways, when the cash collections of the office are insufficient to meet its requirements:—

- (a) by drawings from the Treasury in the case of sub-offices situated at treasury stations;
- (b) by remittances from another sub-office; and
- (c) by remittances from the head office.

(2) In exceptional cases, a sub-office may be provided with funds by the remittances from a head office other than its head office of account. The instructions in rules 589 and 590 will apply *mutatis mutandis* to such cases.

586. Disposal of surplus funds at sub-offices.—(1) A sub-office may dispose of its surplus funds in one or other of the following ways :—

- (a) by remittances to the treasury, in the case of sub-offices situated at treasury stations;
- (b) by remittances to another sub-office; and
- (c) by remittances to the head office.

(2) In exceptional cases, a sub-office may dispose of its surplus funds by remittances to a head office other than its head office of account. The instructions in rules 589 and 590 will apply *mutatis mutandis* to such cases.

587. Supply of funds to sub-offices at treasury or sub-treasury stations.—In the case of sub-offices situated at treasury stations, the sub-postmaster is authorised to draw money from the treasury or sub-treasury, according to his requirements up to the limit of the amount placed there at his credit. The daily accounts received will show the balance available out of the amount placed at the sub-postmaster's credit, and will guide the head postmaster as to the action to be taken to keep the sub-office supplied with funds.

588. Exchange of remittances between sub-offices in account with the same head office.—(1) The daily accounts received from sub-offices (Form A. C. G.-22) will contain particulars of remittances actually sent or received, and show whether the orders in the s.-o. slips prescribing remittances have been punctually complied with, and whether the amounts stated to have been remitted have been duly acknowledged by the receiving sub-offices. If any delay occurs in sending or acknowledging a remittance, the sub-account clerk should bring the case to the notice of the head postmaster, who will report it at once to the Superintendent.

(2) Remittances exchanged between two sub-offices in account with the same head office should be written off in the accounts of the remitting sub-office to the head "Cash remitted to head office or direct to sub-offices under the same head office", and credited in the accounts of the receiving sub-office to the head "Cash received from head office or direct from other sub-offices under the same head office".

589. Exchange of remittances between sub-offices under different head offices.—(1) A head office may, on requisition from the Superintendent, order a sub-office in account with it to send a remittance of

cash to, or receive a remittance of cash from, another sub-office in account with a different head office. In such a case, the remitting sub-office will show the amount in its accounts against the head "Cash remitted to sub-offices of other head offices", and the receiving sub-office will credit the amount to the head "Cash received from sub-offices of other head offices".

(2) The head office of the remitting sub-office will send to the head office of the receiving sub-office a remittance advice and acknowledgment in the usual manner, and the latter head office will sign and return the remittance acknowledgment as soon as the credit of the amount appears in the daily account of its sub-office.

590. Manner of exchanging remittances between sub-offices.—(1) The Superintendent will prescribe, in accordance with the system ordered by the Head of the Circle, the method by which remittances are to be exchanged between two sub-offices.

(2) If the remittance is to be sent by post, the cash or notes or stamp-should be enclosed in a cash bag in accordance with the directions of rule 27. The cash bag should be forwarded to the sub-office enclosed in the mail bag. Details of the cash (including stamps and reply coupons) remitted should be shown by an entry on the registered list enclosed in the mail bag, and the entry should be initialed by the official authorised to make the remittance. The weight of the cash bag should also be noted on the registered list both in words and figures. Requisitions for cash and postage stamps required should be sent by a sub-office to its cash office duly invoiced in the registered list.

Note—The date of accounting the remittance in the remitting office should be noted on the registered list whenever it differs from the date of the registered list itself.

(3) When a sub-postmaster or treasurer (in offices where one is employed) receives a cash bag by post from another sub-office, he should examine, weigh, and open the cash bag in accordance with the procedure laid down in rule 602, except that the weight of the cash bag should be compared with the entry on the registered list. The amount received should be checked with the amount advised on the registered list, which should be initialed. The remittance should be acknowledged by a note on the next registered list sent to the remitting sub-office.

(4) When remittances are exchanged through a postman, village postman, overseer or other subordinate, the procedure laid down in rule 616 should be followed by the remitting sub-office, and that laid down in rule 597, by receiving sub-office.

(5) When a mail bag contains a cash bag, it must remain, after it has been sealed, in the personal custody of the sub-postmaster until it is made over to the carrier.

Account bag from head office to sub-office.

591. Contents of account bag.—(1) The account bag sent by a head office to one of its sub-offices may contain—

- the s.-o. slip ;
- unpaid articles of the letter mail for delivery from the sub-office and the branch offices in account with it ;
- a cash bag containing cash [including postage and other (non-postal) stamps and reply-coupons] ;
- British postal orders for sale ;
- cash certificates and connected documents ;
- pass-books, s. b. acknowledgments, warrants of payment and other savings bank documents (detailed in a s. b. slip) ; and
- b. o. daily accounts after check.

(2) The s.-o. slips received by sub-offices should be filed in daily bundles, and at the end of the month they should be put up in bundles for the account month to which they relate.

592. S.-o. slips.—(1) A s.-o. slip, prepared in the prescribed form Pa.-3 must be sent every day by the head office to each of its sub-offices enclosed in the account bag. The s.-o. slip is intended for the following entries :—

Amount of postage due on unpaid articles of the letter mail sent to the sub-office.

Amount, with details, of cash (including stamps and reply-coupons) sent to the sub-office.

The balance of the last daily account received from the sub-office and accounted for in the head office.

Particulars of documents, and serial Nos. and value of British postal orders, sent to the sub-office.

Instructions and other particulars.

(2) The forms of s.-o. slip will be stitched together in books, and each book will contain 50 serially numbered sets of the form in duplicate. A separate book may be kept for each sub-office or all the s.-o. slips for issue each day may be prepared on the forms in the same book, as may be found convenient in each head office. S.-o. slips should be prepared in duplicate by means of carbonic paper, the pencil copy being kept on record in the head office and the carbonic copy detached and sent to the sub-office. Both copies should be signed by the sub-account clerk and stamped with the name and date stamps.

(3) The sub-postmaster will be personally responsible that the directions given to him in the s.-o. slip are correctly and punctually carried out ; and if a remittance, which he is told to expect, is not received in

due time, he should report the matter to the head office and the Superintendent. Every case, in which there is any delay on the part of a sub-office in sending a remittance ordered by the head office, or in acknowledging a remittance received by it, will be reported by the head office to the Superintendent, who will take severe notice of the irregularity.

593. Entries of unpaid postage in s.-o. slips.—(1) The sub-account clerk should carefully calculate the postage due on the unpaid articles of the letter mail for each sub-office and enter the amount in the s.-o. slip.

(2) Before the unpaid articles are tied in a bundle and placed in the account bag, they should be examined with a view to the correction of errors in sorting, and the postage due should be checked by the sub-account clerk to see that the amount has been properly calculated.

(3) In the sub-office, the postage due on the unpaid articles taken from the account bag should be checked with the entry in the s.-o. slip and the amount should be entered in the appropriate column of the sub-office account.

594. Remittance of cash.—(1) Whenever it is necessary to order a remittance of cash to a sub-office (either from the head office or from another sub-office), the head postmaster will write his orders regarding the remittance on the daily account. The orders should be shown as soon as possible (in the case of remittance from the head office to sub-office only), by the sub-account clerk to the treasurer, who should be required to initial them.

(2) If the remittance is to be made from the head office, the amount of the remittance with details should be entered by the sub-account clerk in the s.-o. slip.

(3) If the remittance is to be made by another sub-office, the required instructions, in accordance with the head postmaster's orders, should be written by the sub-account clerk in the appropriate place in the s.-o. slips for the sub-offices concerned.

595. Supply of postage and other stamps.—When postage or other stamps or reply-coupons are to be sent to a sub-office, the head postmaster will write his orders regarding the supply on the daily account. The orders should be shown as soon as possible to the treasurer by the sub-account clerk, and the treasurer should be required to initial the order in token of having seen it. The value of the stamps and reply-coupons should be treated as a cash remittance to the sub-office, and entered as such in the s.-o. slip, and the remittances should be made under the procedure detailed in rule 601.

596. Remittances sent through the post.—(1) If any remittance in cash or currency notes, or in postage or other stamps, is to be sent from the head office to a sub-office through the post, the remittance will be enclosed by the treasurer in a cash bag in accordance with the directions of rule 27, and the cash bag will be enclosed in the account bag under the procedure detailed in rule 601.

(2) In the sub-office, the money contained in the cash bag should be counted by the sub-postmaster and compared with the entry in the s.-o. slip. If the remittance includes postage or other (non-postal) stamps, the value of the stamps should be calculated and added to the amount received in cash. The total amount should be entered in the sub-office account as a remittance from the head office and the money and stamps should then be locked up at once in the office safe.

597. Remittances through special carriers.—(1) When a remittance to a sub-office is to be sent through a postman, overseer, or other subordinate, the amount should be made over by the treasurer to the carrier, either loose or enclosed in a cash bag, in accordance with the method prescribed by the Head of the Circle.

(2) If the remittance is made over loose to the carrier, he should be required to grant a receipt for the sum in the treasurer's cash book. If the remittance is to be enclosed in a cash bag, the money together with a receipt having full particulars of the remittance should be placed inside the bag, and the bag should be closed and weighed in the presence of the carrier, who should be required to grant a receipt for it to the treasurer. The carrier, where he should himself enter its weight both in words and figures. The cash bag should be closed in the manner described in rule 27 (2).

Whenever a remittance is made to a sub-office through a special carrier, a remark should be written on the s.-o. slip for the information of the sub-postmaster, explaining how the money has been sent; and the treasurer must see, on the return of the carrier to the office, that a receipt for the remittance has been obtained in his book or diary, and must also date the entry in token of having carried out the examination.

(3) In the sub-office, the cash should be counted by the sub-postmaster and a receipt for the sum should be given to the carrier in his book or diary. If the remittance is received in a closed cash bag, the bag should be carefully examined, weighed and opened and its contents counted and compared by the sub-postmaster with the entry in the memo. to be found in the bag. A receipt should be given to the carrier for the bag in his book or diary, where the ascertained weight of the bag should be noted both in words and figures by the sub-postmaster.

(4) In the case of a remittance from one sub-office to another (which is a common case) and where the headquarters of the circle is the receiving sub-office, the latter should acknowledge its receipt both in the carrier's book or diary and in the receipt and list.

(5) The amount received should be compared by the sub-postmaster with the entry in the s.-o. slip in which it is advised, which will in many cases reach the sub-office before the remittance, and then locked up in the office safe. The amount received should be credited in the sub-office account on the actual date of receipt which should be written on the s.-o. slip.

598. Supply of British postal orders and Indian postal orders.—(1) When British postal orders or Indian postal orders are to be sent to a sub-office, they will be made over, under receipt, by the money order clerk to the sub-account clerk, who should enter them in the s.-o. slip, with particulars of the No. and value of each order.

(2) In the sub-office, the British postal orders and Indian postal orders received should be compared with the details entered in the s.-o. slip.

599. Adjustment of errors in account.—If any short or excess receipt or short or excess payment on the part of a sub-office is communicated to it by an entry in the s.-o. slip, the error should be adjusted as soon as possible by the sub-postmaster in the manner indicated by the head office.

600. S. b. slips.—(1) The entries in s. b. slips (Form S. B.-27) relating to documents such as warrants of payment, s. b. acknowledgments, pass-books, etc., should be carefully compared by the savings bank clerk with the originals which should then be enclosed with the s. b. slip relating to them in covers and sealed. These sealed s. b. slip covers on which the names of the offices will be given should be transferred, under receipt, to the sub-account clerk who will attach them after entry to the respective s.-o. slips.

(2) In the sub-office, the savings bank documents should at once be checked with the details entered in the s. b. slips which should be filed in daily bundles. At the end of the month, the s. b. slips should be put up in monthly bundles.

601. Closing of account bags in the head office.—(1) Before the account bags for despatch to sub-offices are closed on any day, the balances of the daily accounts received and accounted for in the head office on that day, should be entered in the s.-o. slips both in words and figures and the carbonic copies of the s.-o. slips, placed in the account bags, with any British postal orders or other documents to be sent with them to the sub-offices.

(2) The account bags in which cash bags are enclosed should then be closed and sealed by the sub-account clerk and made over, under receipt to the sorting department, if they are to be despatched inside mail bags or to the mail department if they are to be despatched loose.

(3) If any remittance of cash or stamps or reply-coupons is to be made, the account bag, when ready to be closed, will be taken by the sub-account clerk to the treasurer together with all the articles and documents for despatch. The cash or stamps or reply-coupons to be sent to the sub-office should then be enclosed in the cash bag by the treasurer in the presence of the sub-account clerk who is not required to count the cash or stamps but to see that the remittance is actually enclosed in the cash bag by the treasurer, and the cash bag should be

closed and sealed by the treasurer, also in the presence of the sub-account clerk, with the cash seal with black sealing-wax, which should invariably be used for the purpose of sealing cash bags. After the cash bag has been closed and sealed, the sub-account clerk should *himself* weigh the bag and enter its weight both in words and figures on the label of the bag and also on both copies of the s.-o. slip and have these entries of weight attested and initialled by the treasurer. The entry of the *remittance* in both copies of the slip should also be initialled by the treasurer. The closed cash bag will then immediately be placed by the treasurer in the account bag in the presence of the sub-account clerk, and the sub-account clerk will at once close and seal the bag with his sub-account seal in the presence of the treasurer, who will retain the bag until the proper time arrives for its transfer by him, under receipt, to the sorting or mail department, as the case may be.

(4) An account bag which contains a s.-o. slip, unaccompanied by any postal articles, cash, stamps, or documents, and is *enclosed in a mail bag*, need not be closed and sealed.

(5) As far as practicable, the sub-account clerk should not be either the mail or sorting clerk, but when the combination of these duties cannot be avoided, all the account bags, whether they contain cash bags or not, should be sealed with the cash seal by the treasurer and with the sub-account seal by the sub-account clerk. The cord for the cash seal should be tied tightly round the neck of the account bag just above the sub-account seal, and the cash seal should be impressed on good red sealing-wax. Whenever, under this arrangement, it is necessary to put two seals on each account bag, the postmaster must be careful to see that red sealing-wax is used for the cash seal on the account bag to distinguish it from the black seal on the cash bag, and that all sub-offices in account with the head office are informed that two seals will be placed on all account bags from the office.

(6) On Sundays and Post Office holidays, account bags should be despatched containing blank s.-o. slips with the words "Sunday (or Holiday) mail" written on them.

NOTE.—It must be distinctly understood that all the duties prescribed in this rule must be performed *personally* by the sub-account clerk or treasurer, as the case may be, without any help from other clerks or from any of the office inferior servants. Account bags *which do not contain any remittance* may, however, be closed and sealed by an inferior servant *in the presence of the sub-account clerk*.

602. Opening of account and cash bags in the sub-office.—(1) The account bag received from the head office should be carefully examined by the sub-postmaster, before it is opened.

(2) If a cash bag is received in the account bag, it should be similarly examined. It should then be weighed in the presence of the sub-account clerk and, after verification of the weight with that entered in the s.-o. slip, should be opened in the presence of the sub-account clerk. If the duties of the treasurer and the sub-account clerk are performed by one and the same official, the cash bag will be weighed and opened, if and

when possible, in the presence of any other official selected for the purpose by the Superintendent.

(3) Account bags received in sub-offices on Sundays and Post Office holidays should be opened, and their contents disposed of, in accordance with rule 2.

(4) When, in the head office, the sub-account clerk is required to perform the duties also of the mail or sorting clerk, the fact will be intimated to the sub-postmaster, who should examine each account bag received to see that it is sealed both with the cash seal and with the sub-account seal, the cash seal being impressed on red sealing-wax.

Account bag from sub-office to head office.

603. Preparation of s.-o. daily account.—(1) When the sub-office account has been written up, and the items, totals and balance have been verified, as described in rules 673 and 674, the entries should be copied into the s.-o. daily account (Form A. C. G.-22). Care must be taken always to enter the closing balance due to the head office (*i.e.*, the last account item of the daily account) both in words and figures.

(2) When the other entries to be made in the s.-o. daily account, both on the face and reverse, have been completed, it should be impressed with the date-stamp of the sub-office and signed by the sub-postmaster. The s.-o. daily account is a due document, and the sub-postmaster will be held responsible for its punctual submission to the head office.

(3) In the s.-o. daily account which will reach the head office on the last working day of each month, and also in the daily account despatched from the sub-office on the 31st March, the sub-postmaster should note, in red ink, in the space for remarks on the reverse of the form—

(a) the details of (i) the cash, (ii) the Indian postage stamps, (iii) other stamps (if they form a part of the cash balance), and (iv) the postage due on undelivered articles that are comprised in the amounts shown as due from branch offices and village postmen ;

(b) the details of stamps in the sub-office itself under the following heads :—

(i) Indian postage stamps, including embossed envelopes and postcards,

(ii) other stamps, such as penny postage stamps, non-judicial stamps (if they form part of the cash balance), etc.; and

(c) the balance of reply-coupons remaining unsold (including those at branch offices).

604. Preparation of daily accounts by a sub-office not in daily communication by post with its head office of account.—(1) If the sub-office is not in daily communication by post with the head office with which it is in account, it should write up, check and close its account daily as prescribed in the preceding rules, but the account to be submitted to the head office should be prepared only on the day the mail is despatched. This account should be prepared in the form of s.-o. daily account, and the totals of the transactions since the despatch of the previous account should be entered against the various items. Care should be taken to see that the closing balance in the account to be submitted to the head office agrees with the closing balance on the day of despatch in the sub-office account.

(2) If there is a clerk in the sub-office who is jointly responsible with the sub-postmaster for the safe custody of the cash balance, he should verify the cash balance *each day* in the manner laid down in rule 658-B and initial the sub-office account in token of having done this.

605. Liabilities of sub-office.—(1) The liabilities of the sub-office will comprise the total amount of the money orders, warrants of payment and acquittance rolls remaining unpaid in the sub-office; and, in order that the head office may be in a position to know whether any funds will be required by the sub-office or whether the balance retained by it is justified by its outstandings, the sub-postmaster must enter the total amount of his liabilities every day in the place provided for the purpose in the s.-o. daily account.

(2) If the account bag for the head office is despatched within the limit of the working hours of the day, the following additional entries should be made on the reverse of the s.-o. daily account, in the column for 'Remarks', showing (a) the actual "cash in hand" and (b) the actual "liabilities". i.e., the amount of the money orders, cash certificates, savings bank warrants, and acquittance rolls remaining unpaid, a quarter of an hour before the time fixed for the despatch of the account bag:—

RS. A. P.

Actual cash in hand at (hour) on (date) ...

Actual liabilities existing at (hour) on (date) ...

The sub-office account need not be made up during the day in order to arrive at the amount of the cash in hand; but the entry should be made after simply counting all the cash actually in the office at a quarter of an hour before the time for despatch, without verifying the amount.

606. Details of remittances received and sent.—Particulars of remittances received or sent, whether from or to the head office or other sub-offices, should be entered in the place provided for the purpose on the back of the s.-o. daily account.

607. Details of unpaid articles of the letter mail sent to head office as undeliverable.—The unpaid articles of the letter mail to be sent to the head office as undeliverable, should be separated into the following classes:—unclaimed, refused, redirected, misdirected, missent, and details of the articles should be entered in the place provided on the back of the s.-o. daily account.

608. Details of postage received direct and taxed by sub-office.—The following particulars of postage received direct and taxed by the sub-office and its branch offices, should be recorded on the reverse of the s.-o. daily account in the space provided for the purpose:—

the total amount of postage due on articles received direct for delivery;

the total amount of postage taxed by the sub-office; and

the total postage taxed by branch offices under the sub-office.

NOTE—This rule does not apply to redirected articles with postage due received from another sub office under the provisions of rule 141-4.

609. Details of drawings from treasury.—(1) In the case of sub-offices situated at treasury stations, the amount placed at credit of the sub-postmaster, the amount drawn up to date from the treasury out of that amount and the balance should be entered each day in the place provided on the back of the s.-o. daily account.

(2) If the account bag for the head office is despatched within the limit of the working hours of the day, the entries to be made on the reverse of the daily account in the columns headed "To be filled up by sub-office at treasury station" should also show the state of the funds at credit of the sub-office in the treasury, at a quarter of an hour before the time fixed for the despatch of the account bag.

(3) In the case of sub-offices not situated at treasury stations, the authorised maximum amount of cash that may be drawn from the cash office without reference to the head office, the additional credits placed by the head office, the amount already drawn from the cash office, and the balance available out of the monthly limit or additional credits should be entered each day in the place provided on the back of the sub-office daily account.

610. Remarks in s.-o. daily accounts.—(1) Space is provided on the back of the daily accounts for the entry of any remarks that may be necessary. Particulars of unclassified receipts and payments copied from the column for 'Remarks' in the sub-office account should be entered in this place, where the despatch of sub-office money order lists, memos. of unsold British postal orders in stock, s. b. memos., agreements signed by senders of parcels with charges prepaid, documents relating to cash certificates or parcel receipts sent to the head office with a daily account should also be advised.

(2) When the sub-postmaster has drawn any amount from the treasury by book transfer, the nature of the transaction should be explained in the space for remarks on the back of the daily account and the amount so drawn should be stated.

The amounts paid from day to day on account of pay and allowances should be charged at once to "Bills paid" on the date of payment, the No. of the acquittance roll being cited in support of the charge and the remark "Acquittance roll will follow" being made on the reverse of the daily account. The total of the payments made each day as well as the progressive total of all such payments should also be entered on the back of the daily account by the sub-postmaster. The signed receipts in form A. C. G.-17 on which payments are made after the 10th of the month should be sent to the account office duly entered on the reverse of the daily account as vouchers for the charge on the date of payment. The receipt in respect of items remaining unpaid, with reasons for non-payment recorded therein, should be forwarded to the head office entered on the reverse of the daily account so as to reach the head office by the last day of the month to which the acquittance roll relates.

(3) Whenever the cash balance of a sub-office, including the amount with its village postmen, is less than the minimum limit fixed for the purpose, the sub-postmaster should record an explanation for the same in the place for remarks on the reverse of the sub-office daily account.

611. Requisition for postage and other (non-postal) stamps, etc.— If any postage stamps (including postcards and embossed envelopes) or other (non-postal) stamps or reply-coupons are required by the sub-postmaster, he should enter the necessary particulars, *i.e.*, the denominations and value of the stamps or the number of reply-coupons required on a sheet of paper and attach it to the s.-o. daily account, noting the total value of the stamps requisitioned, thus: "Stamps and stationery Rs. *vide* list attached", in the place for remarks on the back of the s.-o. daily account. It will not be necessary to send cash with the requisition. When the stamps or reply-coupons are supplied by the head office, their value will be treated as a remittance from the head office to the sub-office.

NOTE.—This rule governs the supply of non-postal stamps by the head office to its sub-offices.

612 Documents sent with s.-o. daily account.—The following documents are to be sent, in accordance with the rules applicable to them, with the daily account to the head office :—

Sub-office money order lists,	}	with their accompaniments.
Sub-office cash certificate lists,		
A s. b. memo.,		
A list of British postal orders paid,		

Memos. of unsold British postal orders in stock and of British postal orders sold.

A treasury receipt or voucher, for money paid into, or drawn from, the treasury.

Signed receipts for all inward foreign and inland parcels charged with customs duty.

Agreement signed by senders of parcels with charges prepaid.

The daily accounts of the branch offices in direct account with the sub-office (in support of the item in the s.-o. daily account "Amount due from branch offices").

Reply-coupons accepted in exchange for postage stamps.

Acquittance roll.

The signed receipts in form A. C. G.-17 and the receipts in respect of the items of the acquittance roll remaining unpaid, with reasons for non-payment recorded therein.

613. Contents of account bag.—The account bag for the head office may contain—

a daily account, and the documents accompanying it (*see* rule 612), unregistered articles of the letter mail, paid and unpaid, which are undeliverable, and unpaid articles of the letter mail which are to be redirected; and

a cash bag containing a remittance for the head office.

614. Remittances sent through the post.—(1) If any remittance in cash or currency notes is to be sent to the head office through the post, the cash or notes should be enclosed in a cash bag in accordance with the directions of rule 27. The weight of the cash bag should be noted both in words and figures in the Remarks column of the s.-o. account, on the label of the bag, and on the back of the daily account, in the place for remarks, and it should be forwarded to the head office enclosed in the account bag.

(2) If a remittance sent by post to the head office is not accompanied by the s.-o. daily account in which it is written off, an explanatory remark must be written for the information of the head office on the s.-o. daily account with which the amount is actually forwarded.

NOTE.—It must be distinctly understood that all the duties prescribed in this rule must be performed by the sub-postmaster *personally* without any help from clerks or office inferior servants. When an account bag contains a cash bag, it must remain, after it is sealed, in the personal custody of the sub-postmaster until it is placed by him personally in the appropriate bag and made over to the carrier.

615. Closing of the account bag.—(1) The articles and documents that are to be forwarded to the head office in the account bag, should be placed by the sub-postmaster himself in the bag. The account bag should be labelled with a printed label, bearing the name of the head office, and closed, sealed and despatched in accordance with the instructions contained in Chapter 3 of this Volume.

(2) An account bag despatched on a Sunday or Post Office holiday should ordinarily contain a blank daily account form on which the words "Sunday (or Holiday) mail" should be written. When an account bag despatched from a sub-office is due to be received in the head office on a Sunday or Post Office holiday, no remittance of cash should be enclosed in the bag.

NOTE.—It must be distinctly understood that all the duties prescribed in this rule must be performed by the sub-postmaster *personally* without any help from clerks or office inferior servants. When an account bag contains a cash bag, it must remain, after it is sealed, in the personal custody of the sub-postmaster until it is placed by him personally in the appropriate bag and made over to the carrier.

616. Remittances through special carriers.—(1) When a remittance to the head office is to be sent through a postman, village postman, overseer, or other subordinate, the amount should be made over to the carrier either loose or enclosed in a cash bag, in accordance with the method prescribed by the Head of the Circle.

(2) If the remittance is made over loose to the carrier, he should be required to grant a receipt for the sum in the sub-office account. If the remittance is to be enclosed in a cash bag, the money together with a memo. giving full particulars of the remittance should be placed inside the bag, and the bag should be closed and weighed, in the presence of the carrier, who should be required to grant a receipt for it in the sub-office account, where he should himself enter its weight both in words and figures.

(3) Whenever a remittance is sent to the head office through a special carrier, the necessary entries should be made in the place provided on the back of the s.-o. daily account, and the carrier's receipt for the amount should be taken in the place provided for the purpose. On the carrier's return to the office, the sub-postmaster must see that a receipt for the remittance has been obtained in his book or diary.

(4) In the head office, the cash should be counted by the treasurer in the sub-account clerk's presence and a receipt for the sum should be given to the carrier in his book or diary. If the remittance is received in a closed cash bag, the bag should be carefully examined, weighed and opened and its contents counted and compared by the treasurer in the sub-account clerk's presence with the entry in the memo. to be found in the bag. A receipt should be given to the carrier for the bag in his book or diary, where the ascertained weight of the bag should be noted both in words and figures by the treasurer.

(5) The amount received should be compared with the entry in the s.-o. daily account in which it is written off, which will in many cases reach the head office before the remittance, and, if the entry is found correct, it should be initialled by the treasurer, so that it may be accepted by the sub-account clerk. Such remittances should be brought to account in the head office on the dates on which they are actually received.

(6) If a remittance of cash is shown in a s.-o. daily account as sent to the head office through a special carrier, the sub-account clerk should see that receipt of the money has been acknowledged by the carrier on the back of the daily account.

617. Opening of account bags in the head office.—(1) The account bags received by a head office from its sub-offices will be made over by the mail or delivery department under receipt to the treasurer, who should carefully examine them. Each account bag will then be opened by the treasurer in the presence of the sub-account clerk; any cash bag contained therein will be taken out by the treasurer, and the account bag with the rest of its contents will be handed over at once to the sub-account clerk. The sub-account clerk will immediately look through the s.-o. daily account and see whether any remittance is advised as sent to the head office in the bag just opened. If a remittance is advised but no cash bag has been received, the head postmaster will at once be summoned to the spot to make an immediate investigation.

(2) The account bags or sealed cash bags sent loose received by a head office from its sub-offices after the close of the day's transactions should be made over to the treasurer by the mail or the delivery department under receipt, specifying the description of each bag and the name of the office from which it is received when the treasury is open for custody overnight. The treasurer should enter the total number of such bags in column C of the head office summary (A. C. G.-1). The total number of the bags entered under column C of the head office summary should be checked by the postmaster by actual count of the bags in the custody of the treasurer.

Such bags received after the hour the treasury is closed should be kept for the night securely locked up in the joint custody of the postmaster and another official or in the joint custody of two officials of the office to be specified in the memorandum of distribution of work of the office.

618. Opening of cash bags in the head office.—(1) When a cash bag is received as advised in the s.-o. daily account, the treasurer will weigh the cash bag and ascertain by reference to the daily account in the hands of the sub-account clerk whether the weight agrees with that entered on the daily account. If there is any difference in this respect, the cash bag concerned must be given unopened to the head postmaster, who will open it himself and count the contents in the presence of witnesses. If the weight of the cash bag is found to be correct, it will be opened by the treasurer in the presence of the sub-account clerk, and the contents will be counted and checked by the treasurer with the entries in the daily account in the hands of the sub-account clerk. The entries in the daily account that proves to be correct should then be initialled by the treasurer in token that they may be accepted by the sub-account clerk. If the amount received differs from the entry in the daily

account, the head postmaster should be summoned at once to the spot, and the actual amount found in the cash bag should be written on the daily account by the postmaster and initialled by himself and the treasurer.

(2) In the case of a sub-office which remits its surplus cash to the head office through the post and despatches its account bag before the close of business every day, *e.g.*, at 2 P.M., it may happen that the remittances will reach the head office before the s.-o. daily accounts in which they are written off. If the bulk of the surplus daily collections of such a sub-office is usually paid in before the hour for the despatch of the account bag, the office will ordinarily be required to remit the surplus on the day on which collected, while the daily account for that day, in which the remittance will be written off, will not be despatched until the next day. In such cases, there will be an explanatory remark on the daily account with which the remittance was actually received, and the entry in the daily account in which the sum is written off, should be verified when that daily account reaches the head office. Such remittances should be brought to account in the head office on the dates on which actually received.

NOTE.—It must be distinctly understood that all the duties prescribed in this rule for the treasurer or the sub-account clerk, must be performed *personally* by the official named without any help from other clerks or from any of the office inferior servants.

619. Check of account items in head office.—(1) In the head office, the sub-account clerk should compare the account items "Postage due on articles of the letter mail received from h. o." and "Cash received from h. o." of the daily accounts, with the entries in the copies of the s.-o. slips on record and initial the appropriate entries in the latter.

(2) The other account items should be verified by reference to the totals of the corresponding details entered on the reverse of the s.-o. daily accounts or in the s.-o. daily money order lists, lists of British postal orders paid, memos. of British postal orders sold, s. b. memos., or s.-o. daily cash certificate lists. As a further check, the postage due on articles of the letter mail returned as undeliverable should be calculated and compared with the entries in the daily accounts; the items "Cash drawn by the sub-office direct from the treasury" and "Cash remitted direct to treasury" should be compared with the treasury vouchers and receipts; the amount of postage taxed by branch offices as shown by the sub-postmaster on the reverse of the sub-office daily account should be checked with the entries of postage taxed by branch offices as shown in the branch office daily accounts submitted to the head office; the items "Unclassified receipts" and "Unclassified payments" and other miscellaneous items should be compared with the vouchers and documents submitted, and the totals and balance of each daily account should be verified.

(3) The treasury vouchers and receipts and other vouchers and documents should be carefully examined by the sub-account clerk to see that they have been duly prepared, signed, etc., and that they are admissible in support of the entries to which they relate, and they should then be made over to the accountant under receipt to be taken on the reverse of the daily accounts. The articles sent to the head office as undeliverable should be made over to the deposit clerk.

(4) In the case of a daily account received from a sub-office where one or more clerks are employed in addition to the sub-postmaster, the sub-account clerk should see that it bears the signature of a clerk as well as that of the sub-postmaster. Any omission in this respect should be entered in the error book and brought to the notice of the head postmaster, who should report it immediately to the Superintendent.

620. Check in head office of remittances between sub-offices under the same head office.—(1) When remittances are shown in the daily accounts of a sub-office as received from, or sent to, another sub-office under the same head office, the sub-account clerk of the head office must watch to see that the remittances are correspondingly shown without undue delay in the daily accounts of the other sub-office.

(2) Remittances exchanged between two sub-offices should be entered in the s.-o. summary on the dates on which the s.-o. daily accounts in which the sums are written off or acknowledged, are received and accounted for in the head office. If the debit in the accounts of the remitting sub-office is communicated to the head office before the credit in those of the receiving sub-office, or *vice versa*, the debit or credit should be admitted on the date of receipt of the daily account; but the amount in transit should be watched by the head postmaster also until it is cleared by corresponding credit or debit being communicated.

(3) If a remittance of cash is shown in a daily account as sent to another sub-office through a special carrier, the sub-account clerk should see that receipt of the money has been acknowledged by the carrier on the back of the daily account.

621. Undeliverable articles to be examined.—(1) Before transferring the articles received from the sub-offices as undeliverable to the deposit department, the sub-account clerk of the head office should examine them in order to check needless redirection or want of care or sufficient endeavour to trace the addressees on the part of sub-postmasters. He should also see that the unpaid articles returned have been correctly entered under the several heads on the reverse of the s.-o. daily accounts. Every instance in which an article is treated as undeliverable unnecessarily by a sub-office, should be brought to the notice of the postmaster.

(2) In the case of an article received from a sub-office as undecipherable, the sub-account clerk should make every endeavour to decipher the name and address of the addressee before transferring the article to the

deposit clerk. If the endeavour is successful, the name and address should be clearly transcribed in English on the article which should then be returned to the sub-office for delivery.

(3) When mails from sub-offices are received at different hours, the sub-account clerk should, as each account bag is opened, immediately transfer articles for redirection to the deposit department, so that they may be disposed of by the first mail leaving in the direction for which they are intended to be sent.

622. Sub-office money order journals and documents.—(1) For any date on which money order transactions are shown in the daily account of a sub-office, the sub-account clerk of the head office should see that the prescribed s-o daily money order journal or journals and all the prescribed accompaniments are received from the sub-office. If any document entered in a daily journal received from a sub-office is wanting, a note should be made by the sub-account clerk on the journal under his initials.

(2) The daily money order journals and their accompaniments and any void money orders received from sub-offices should be made over to the money order clerk under receipt to be taken on the reverse of the daily accounts.

623. Memos. of British postal orders and Indian postal orders sold.—Whenever a s-o daily account shows sales of British postal orders or Indian postal orders, the sub-account clerk of the head office should see that the prescribed memo. of postal orders sold is received from the sub-office in the form provided for the purpose on the reverse of the "Memo of unsold postal orders in stock at a sub-office." The memo should be made over to the money order clerk under receipt to be taken on the reverse of the daily account.

624. Comparison in head office of s. b. memos with documents.—The details given in the s. b. memo should be compared in the head office with the s. b. documents and vouchers attached to them. The sub-account clerk should check the document and vouchers invoiced in the s. b. memo and if any document or voucher is wanting he should make a note on the s. b. memo under his initials. The s. b. memos and documents should then be made over to the savings bank clerk under receipt to be taken on the reverse of the s. b. daily accounts.

625. Sub-office cash certificate lists and documents.—(1) For any date on which cash certificate transactions are shown in the daily account of a sub-office, the sub-account clerk of the head office should see that the prescribed s-o daily cash certificate lists and all the prescribed accompaniments are received from the sub-office. If any document entered in a daily list received from a sub-office is wanting, a note should be made by the sub-account clerk on the list under his initials.

(2) The daily cash certificate lists and their accompaniments received from sub-offices should be made over to the cash certificate clerk under receipt to be taken on the reverse of the daily accounts.

626 Parcel receipts submitted by sub-offices. Receipts for all inward foreign and inland parcels charged with custom duty which are delivered from sub-offices will be received from those offices detailed on the reverse of the s-o daily accounts. The receipts should be made over at once to the account clerk under receipt to be taken on the daily accounts.

627 Agreements signed by senders of parcels with charges prepaid. - The agreements signed by the senders of outward foreign parcels on which the customs duty and other charges have been prepaid in sub-offices will be received from the office attached to the daily accounts, and they will be made over to the parcel clerk under receipt to be taken on the reverse of the daily accounts. The postmaster should satisfy himself that the stamps affixed to the form of agreement are correct.

628 Adjustment of a daily account. - If a daily account of a sub-office has been found to be wrong, or if the account of the sub-office has been incorrectly totalled or if the balance is incorrectly struck, the correct amount should be entered in the accounts of the head office, but the sub-postmaster should be notified of the error. If the error is detected or altered after the receipt has been received, the error should be communicated to the sub-postmaster in the next opportunity for communication, if necessary how to adjust the error. The error should be noted in the required note should be written in the daily account received from the sub-office and in the Remarks column of the s-o summary in explanation of the difference that there will be between the balances acknowledged by the sub-office and those shown in the s-o summary.

(2) Any error in the account of a sub-office by the sub-postmaster or any other department, will be communicated to the sub-postmaster clerk by the department concerned, and should be adjusted in accordance with the procedure described above.

(3) The daily account received from a sub-office should never be returned for correction of errors.

629. Entries in the accounts of the head office of remittances received. - (1) The remittances received from sub-offices in account with the head office should be credited in the h-o summary and treasurer's cash book on the actual dates of receipt, whether the s-o daily accounts in which they are advised have, or have not, been received.

(2) The amount of a remittance from a sub-office will be advised in its daily account, and the entry in the daily account will be copied in column 17 of the s.-o. summary on the date of receipt of the daily account. If the remittance is received before or after the receipt of the daily account in which it is advised and the amount of the remittance is not credited in the h. o. summary and the treasurer's cash book on the day on which the entries in the daily account are copied in the s.-o. summary, the procedure prescribed in rule 630 should be followed.

630. Postage in transit from the head office to sub-offices, and cash and stamps in transit between the head office and its sub-offices and between sub-offices in account with the head office—(1) The amount of postage due on articles of the letter mail sent from the head office to each of its sub-offices will be shown against the name of the sub-office in columns 29 and 30 of the s.-o. summary until it is acknowledged by the sub-office in its daily account. In the same manner, the amount of a remittance in cash or stamps in transit from the head office to one of the sub-offices, or from one sub-office in account with the head office to another sub-office also in account with the head office, will be shown in column 31 of the s.-o. summary until it is acknowledged by the receiving office. The items of unpaid postage cash and stamp remitted on the previous day or days should be re-entered in red ink.

(2) A remittance to a head office from one of its sub-offices, if received before the daily account in which it is advised, will be credited in the h. o. summary and in the treasurer's cash book in the manner prescribed in rule 629 and will also be shown in column 32 of the s.-o. summary as a minus entry until the daily account in which the remittance is advised is received and copied into the s.-o. summary. A remittance to a sub-office from another sub-office in account with the head office, if acknowledged by the receiving sub-office before the daily account in which it is paid in, will be received and also be shown as a minus entry in column 32.

(3) The net balance of the minus entries in column 32 of the s.-o. summary will be transferred to the postmaster's balance sheet.

(4) A remittance from a sub-office to a head office not received before the daily account in which it is advised will be shown in column 31 of the s.-o. summary until it is received and then transferred to column 32.

(5) The amount of postage cash and stamps in transit from the head office to sub-offices will be transferred to the postmaster's balance sheet.

(6) Unpaid postage due on articles of the letter mail redirected from one sub-office to another under the same head office should be treated in the same way as a remittance of cash from one sub-office to the other. In other words the amount of postage due on articles redirected by one

sub-office to another should be entered in column 17 or 5 of the s-o summary, as the case may be, and amounts in transit should be shown in detail in column 31 until they are acknowledged and adjusted. To these special entries, relating to postage due, made in the s-o summary the letter 'P' should be prefixed in order to distinguish them from the entries relating to actual cash and stamps made in the same columns of the s-o summary.

(6) If the postage due on articles of the letter mail despatched on any day from the head office to one of its sub-offices, or a remittance (in cash or stamps) sent on any day from the head office to one of its sub-offices, is acknowledged in the daily account received from the sub-office and copied into the s-o summary on the same day, the amount of the postage due or of the remittance will not be in transit and should not be entered in any of the transit columns of the s-o summary.

(7) Entries in column 31 of the s-o summary should be made personally by the head postmaster, and should be initialed by him on the day they are made.

631 S-o daily entries to be copied into s-o summary.—(1) All the entries under Receipts and Payments in the s-o summary (Form A (C) 3) and the opening and closing balances will be copied from the s-o daily account received each day exactly as they stand in the latter unless there are manifest errors in any of the daily accounts, in which case the procedure prescribed in rule 628 should be followed. The entries under Receipts and Payments in the several columns of the s-o summary shall be copied daily and the totals should be transferred to the head office cash book.

(2) If daily accounts should be stamped and signed by the sub-account clerk and after they have been examined and signed by the head postmaster, they should be filed in a daily bundle.

(3) In the case of a sub-office which is not in daily communication by post with the head office with which it is in account, no entry of its transactions should be made in the s-o summary except on the dates of despatch and receipt of the mails, but the last closing balance should be carried over at 11 o'clock and forward from day to day till the next account is received.

Extra provision.—The transactions of sub-offices during the closing days of March, which are not entered in the s-o summary for March should be entered in a supplementary s-o summary for March and not in the ordinary s-o summary for April. As soon as the s-o daily accounts of the 31st March have all been received in the head office, the supplementary s-o summary should be closed.

632. Examination of balances by head office.—(1) The sub-account clerk of the head office must pay special attention to the balances held by subordinate offices, as detailed in the daily accounts received. The head office will be furnished with a memo showing the maximum and minimum balances to be held in cash (including the amounts due from village postmen), and the maximum to be held in postage and other

- (a) the balances sanctioned for each sub-office itself,
- (b) the aggregate of the maximum cash and stamp balances sanctioned for the branch offices in account with each sub-office, and
- (c) the daily average amount of postage due on articles of the letter mail in deposit in each sub-office during the preceding month (as noted in the column for 'Remarks' of the s.-o. summary for the last day of the preceding month),

(2) Owing to there being postage and cash in transit to branch offices, it will generally happen that the total of the branch office balances differs from the amount entered in the daily account as "Amount due from branch offices" but provided that the difference is not considerable - not more than Rs. 50/-the branch clerk may be considered as accomplished. If the difference is considerable the sub-account clerk should see how the branch may be brought up to date and follow up days that the difference is still not cleared up. In order to facilitate the check sub-office clerk may refer to the daily accounts, in the place provided for the purpose, and the branch clerk may acknowledge by branch office, but the sub-office clerk should check the total of the entries in the branch office and the sub-office clerk will take the necessary steps to see that the branch office is in transit and the sub-office clerk will be referred to the branch office to watch the branch office and the branch office will be referred to the branch office to watch the branch office.

(a) the cash held in a safe or vault, including the amount with its village postman, is (i) in excess of the maximum, or (ii) less than the minimum, limit fixed for the purpose, or

(b) the balances held in stamps, or represented by postage due on articles of the letter mail in deposit, are *largely* in excess of the fixed maximum limit, or the daily average for the preceding month, respectively, or

- (c) the total of the cash and stamp balances held by branch offices is in excess of the aggregate of the maximum cash and stamp balances fixed for those offices,

the head postmaster's attention should be drawn at once to the irregularity, and the daily accounts concerned should be placed before him for orders. In cases (a)(i) and (c), the sub-account clerk should see that a memo. (in the prescribed form) containing an explanation of the irregularity is received with the daily account from the sub-postmaster, and this memo. should be made over to the head postmaster with the daily account.

(4) Ordinarily, the head postmaster will examine and sign the daily accounts the morning after they are received, but when they are placed before him for orders under the circumstances mentioned above, he is required to dispose of them at once. Whenever the order passed by the head postmaster is that the surplus cash held by a sub-office should be remitted by it, the order should be communicated to the sub-office in the next s.-o. slip sent to it.

(5) In carrying out the checks prescribed in this rule, the sub-account clerk should also see that the sub-office is in accordance with the sub-office are not permitted to hold balances beyond the limits prescribed by the Superintendent.

633. Action to be taken by head postmaster on irregularities in connection with sub-office balances.—(1) The following action should be taken by the head postmaster in each of the cases referred to in paragraph (3) of rule 632:—

- (a) *In case (a) (i).*—He should personally, if possible, check the entries in the "Memo of reasons, etc.", before accepting the explanation given as satisfactory, and forward the memo. to the Superintendent at once after recording his remarks on it, and signing it.

As the first three items of the memo. showing the Nos. and the total amount of money orders, s. b. warrants and acquittance rolls remaining unpaid, can be checked in the sub-office, the head postmaster should, if possible, find out if a sub-postmaster has been frequently submitting these memos, with entries of large amounts against these items, specially draw the attention of the Superintendent to the fact.

As regards the remaining items of the memo., the head postmaster should satisfy himself as far as possible as to their correctness. For example—

- (i) the entries of balances at the top of the form should agree with those shown in the s.-o. daily account and in the memo. of authorised balances;

- (ii) the entries against items (4) and (5), showing cash received on account of money orders and s. b. deposits too late to be sent away the same day, can partly be verified by the head postmaster's knowledge of the hours for the transaction of money order and savings bank business at the sub-office, and of the time for making remittances to the head office, cash office, or sub-treasury, and also by seeing that the Nos of the money orders are in consecutive order;
- (iii) the entry against item (6), showing the total amount of cash received from branch offices and other sub-offices too late to be sent away the same day, should be checked by means of the daily accounts of the offices by which the remittances were made, and with reference to the hours at which remittances from those offices are usually received at the sub-office by which the memo. has been submitted; and
- (iv) as to the remarks against item (7), explaining "other reasons" for exceeding the maximum cash balance, the head postmaster's local knowledge will usually enable him to satisfy himself as to the correctness of the explanation.
- (b) *In cases (a) (ii) and (b).*—The head postmaster should bring the matter to the notice of the Superintendent by a special report unless the former is satisfied with the reasons given by the sub-postmaster on the reverse of the sub-office daily account as regards (a) (ii).

So far as a sub-office itself is concerned, the "Memo. of reasons etc." is intended to be used by the sub-postmaster only when the cash balance of his office is in excess of the maximum limit fixed for that purpose. It is of special importance, therefore, in case (b) that the reports herein prescribed should be promptly submitted to the Superintendent to enable him, if necessary, to have an enquiry made at the sub-office in order to satisfy himself that the sub-postmaster has not been retaining excessive cash balances while showing the excess under the head of "Stamps" or "Postage due on articles of the letter mail in deposit".

The "Memo. of reasons, etc.", for excess cash balances in branch offices which are under the administrative control of the Divisional Superintendents, should be sent to the Divisional officers concerned for scrutiny and any action that may be considered necessary.

In case (c).—The head postmaster should personally verify the entries on the reverse side of the memo. before accepting

the explanation as satisfactory and forward the memo. to the Superintendent after recording his remarks on it and signing it.

(2) In examining the daily accounts received from sub-offices every day, the head postmaster should compare the balances actually held with the balances authorised, in the case of the daily accounts that have not already been signed by him. He will be responsible for maintaining a check over the balances held by his sub-offices and must pay the greatest attention to this point and strictly carry out the duties laid down in this rule and rule 632.

~~633. In carrying out the checks prescribed in this rule, the head postmaster should invariably refer the memo. of authorised balances supplied by the Superintendent, and also see that the branch offices in account with the sub-office are not permitted to hold balances beyond the limits prescribed by the Superintendent.~~

634. Receipt of monthly copy of the sub-office account in head office.—(1) In the head office, the sub-account clerk should see that all the monthly copies of sub-office accounts are received on the 1st of the month, that the entries contained in them embrace the period covered by the dates of the s.-o. daily accounts received in the head office from the first to the end of the month and that all the entries, statistics, etc., to be filled in by the sub-postmasters are complete

(2) The copies of the sub-office accounts should be signed and stamped by the sub-account clerk on the date of receipt and made over to the head postmaster.

(3) The head postmaster is required to see that the monthly copies of sub-office accounts are received punctually, and must sign, stamp and forward them without delay to the Superintendent.

(4) The daily average amount of postage due on articles of the letter mail in deposit during the month should be calculated by the sub-account clerk and noted in the column for 'Remarks' of the s.-o. summary for the last day of the month against the name of the sub-office concerned.

PART III.—TRANSACTIONS WITH BRANCH OFFICES AND VILLAGE POSTMEN.

Despatch of mails to branch offices.

635. Contents of b. o. bags.—(1) A b. o. bag sent to a branch office by its account office must always contain a b. o. slip (Form Pa.-4) and it may contain—

unregistered articles of the letter mail, paid and unpaid;

registered articles of the letter mail with, (in the case of branch offices doing independent registration work), a registered

parcel mail articles with, (in the case of branch offices doing independent parcel work), a parcel list :

money orders for payment :

British postal orders :

Indian postal orders :

savings bank pass-books and other savings bank documents,

cash certificates and connected documents :

a cash bag containing cash (including postage and non-postal stamps and reply-coupons) ;

account office receipts for the senders of value-payable and insured articles of the letter and parcel mails and for the remitters of money orders.

(2) The sub-account clerk will receive from the deposit and sorting department entered articles of the letter mail for delivery to branch offices in direct account with the office. He should impress these articles on the back with the date-stamp and then sort them in accordance with the village sorting list.

NOTE.—See the Note to rule 80

(3) The sub-account clerk will also receive, for despatch to branch offices, (a) registered and unregistered articles of the letter mail with regard to the branch offices which perform registration work independently) from the registration clerk, under receipt to be granted in the registered abstract, or in the registered abstract and register copy, as may be required; (b) parcel mail articles of the letter mail from the parcel clerk, under receipt to be granted in the parcel abstract or register of v.p. articles received; (c) money orders for payment from the money order clerk, under receipt to be granted in the register of money orders received; (d) savings bank pass-books and other documents from the savings bank clerk, under receipt to be granted in the savings bank clerk's receipt book, and (e) cash certificates from the cash certificate clerk, under receipt to be granted in the cash certificate clerk's receipt book. In the case of branch offices which have been deprived of the power to do independent registration and parcel work, these articles, documents, etc., will not be accompanied by registered lists, parcel lists, or s. b. slips, and will be sent to the branch offices entered in b. o. slips. When the sub-account clerk orders the remittance of cash or stamps to a branch office in the letter post, he will write his order regarding the remittance on the credit side of the account unless he is himself performing the duties of sub-account clerk and treasurer: this order should be shown as soon as possible to the treasurer by the sub-account clerk, and the treasurer should be required to initial it in token of having seen it. Where the branch office daily accounts of the day are not available for the sub-postmaster's orders regarding remittances the orders recorded by the

sub-postmasters on the last branch office daily account should be copied by the sub-account clerk in the 'Remarks' column of the branch office summary and attested by the sub-postmaster, and any further orders to be issued the next day for supplemental remittances should be made by the sub-postmaster in the 'Remarks' column of the branch office summary, below the former entries and the initials of the treasurer obtained.

(4) When insured articles have to be sent to a branch office, they should be enclosed in the b. o. bag in the presence of the treasurer who should satisfy himself that all the articles entered in the b. o. slip, or registered or parcel list, as the case may be, are enclosed, that the condition of the articles is good and that their weights are correct. The treasurer should initial the document in which the articles are advised in token of having carried out these checks and the sub-account clerk should see that the document is initialed by treasurer against the entry of the weight of each insured article. The b. o. bag should then be sealed by the sub-account clerk in the presence of the treasurer, who should himself transfer it for despatch to the mail clerk, or, in the case provided for in the Exception under rule 638, to the sorting clerk.

(5) British postal orders and Indian postal orders to be sent to a branch office on a requisition received from it will be made over, under receipt, by the money order clerk to the sub-account clerk and the latter should enter particulars of the orders on the b. o. slip for the branch office.

(6) It must be distinctly understood that all the duties prescribed in this rule must be performed *personally* by the sub-account clerk or treasurer, as the case may be, without any help from other clerks or from any of the office inferior servants. B. o. bags *which do not contain any remittance or any insured article* may, however, be closed and sealed by an inferior servant *in the presence of the sub-account clerk*.

EXCEPTION.—In the case provided for in the Exception under rule 638, the paid unregistered articles to be sorted by the sorting clerk will not be made over to sub-account clerk and will not be enclosed in the b. o. bag.

NOTE 1.—When the sub-account clerk is the mail clerk of the head office, the procedure prescribed in rule 601 (5) should also be followed with regard to b. o. bags, and the prescribed information should be sent to branch postmasters in the same manner as to sub-postmasters.

NOTE 2.—Telegrams for delivery from a branch office which is not authorised to perform registration work independently should be sent along with forms of receipt to be signed by the addressee duly filled in (see rule 112).

636. Mode of sending remittances to branch offices.—(1) If any remittance in cash, currency notes, postage or other stamps, or reply-coupons is to be sent to a branch office through the post, the following procedure should be followed :—

The b. o. bag when ready to be closed will be taken by the sub-account clerk to the treasurer together with all the articles and documents for despatch. The cash or stamps or reply-coupons to be sent to the branch office should then be

enclosed in the cash bag by the treasurer in the presence of the sub-account clerk who is not required to count the cash or stamps but to see that the remittance is actually enclosed in the cash bag by the treasurer, and the cash bag should be closed and sealed by the treasurer, also in the presence of the sub-account clerk, with the cash seal with black sealing-wax, which should invariably be used for the purpose of sealing cash bags. After the cash bag has been closed and sealed, the sub-account clerk should *himself* weigh the bag and enter its weight both in words and figures on the label of the bag and also on both copies of the b. o. slip and have these entries of weight attested and initialled by the treasurer. The entry of the *remittance* in both copies of the slip should also be initialled by the treasurer. The closed cash bag will then immediately be placed by the treasurer in the b. o. bag in the presence of the sub-account clerk, and the sub-account clerk will at once close and seal the bag with his ~~sub-account seal~~ *in the presence of the treasurer, who will retain the bag until the proper time arrives for its transfer by him, under receipt, to the mail department or, in the case provided for in the Exception under rule 638, to the sorting department.*

(2) The duties mentioned above must be performed *personally* by the sub-account clerk or treasurer, as the case may be, without any help from other clerks or from any of the office inferior servants.

(3) The remittances may also be sent to a branch office by a special carrier, according to the procedure prescribed in rule 597, the carrier's receipt being taken in the treasurer's cash book and a remark showing the mode of remittance should be written on the b. o. slip.

A. In sub-offices, the carrier's receipt should be taken in the b. o. summary.

637 B. o. slips.—(1) A b. o. slip prepared in form Fa.-4 should be sent every day by the account office to each of its branch offices, enclosed in the b. o. bag. The b. o. slip is intended for the following entries :—

Amount of postage due on unpaid articles of the letter mail sent to the branch office.

Amount, with details, of cash (including postage and other stamps and reply-coupons) sent to the branch office.

The balance (in words and figures) of the last b. o. daily account received from the branch office and accounted for in the account office.

Particulars of articles, documents, account office receipts, etc., and postage and other stamps sent to the branch office including, in the case of insured articles, the weight of the article and the value for which it is insured.

Instructions and other particulars.

(2) The b. o. slips are to be prepared in duplicate by means of carbonic paper. The pencil copy should be kept on record in the account office, and the carbonic copy should be detached and sent to the branch office. Both copies should be signed by the sub-account clerk and stamped with the name and date stamps. The forms of b. o. slip will be ~~attached together~~ in books, and each book will contain 50 serially numbered sets of the form in duplicate. A separate book may be kept for each branch office, or all the b. o. slips for issue each day may be prepared on the forms in the same book, as may be found convenient in each account office.

638. Closing of bags for branch offices.—(1) The paid and unpaid unregistered articles of the letter mail should be tied in separate bundles and placed in the b. o. bags for the respective branch offices. The money orders, the receipts, and all the other documents for each branch office should be enclosed in an envelope, with the b. o. slip in which they are entered, and the registered (including insured and v.-p.) articles of the letter mail (with the registered list, in the case of a branch office authorised to perform registration work independently) should be tied in a bundle; this envelope and bundle should be placed in the b. o. bag. Parcel mail articles with the relative parcel lists should be placed loose in the bag.

(2) Each b. o. bag should be labelled with a *plain manilla* tag label bearing an impression of the name-stamp of the branch office. The words "B. O. bag" should be written in *manuscript* on the label and the bag should be closed and sealed with the sub-account seal, where applied. The closed b. o. bags should be made over under receipt to the mail or sorting clerk, as the case may be, for despatch.

EXCEPTION In any office in which the postmaster is assisted by one or more clerks, and in which sorting for branch offices has to be done by a clerk at night to enable the b. o. bag to be despatched before day break the following procedure should be followed.—The b. o. bag closed by the sub-account clerk with the *sub-account seal* should not contain any *paid unregistered articles of the letter mail* for the branch office and it should be made over, under receipt, to the sorting clerk instead of to the mail clerk. The sorting clerk should keep the bag locked up in a strong box till the time for the despatch of the mail, when it should be enclosed, together with all the paid unregistered articles for the branch office, in another bag, and this second bag should then be sealed with the sorting clerk's date seal and despatch like an ordinary b. o. bag.

NOTE.—Registered and parcel lists for branch offices which perform registration work independently are due documents, and should be sent daily to the branch office by the office with which they are in direct account, whether or not any registered articles of the letter mail are despatched to them from that office.

A. In sub-offices, the Superintendent's sanction must be obtained to the introduction of the special procedure prescribed in the Exception to this rule, as a sub-account seal is not ordinarily supplied to a sub-office.

Receipt of mails from branch offices.

639. Contents of b. o. bags received.—(1) A b. o. bag received by an office from a branch office in account with it may contain—

paid and unpaid unregistered articles of the letter mail, posted or returned as undeliverable;

registered (except v.-p.) articles of the letter or parcel mail with the relative registered and parcel lists;

v.-p. articles of the letter or parcel mail, posted or returned as undeliverable;

parcel mail articles posted or returned as undeliverable;

money orders issued;

money orders paid;

money orders returned unpaid,

savings bank pass-books and other savings bank documents,

cash certificates discharged and connected documents;

receipts signed by the addressees of registered articles of the letter mail and of registered parcels of all classes delivered;

a cash bag containing a remittance;

reply-coupons accepted in exchange for postage stamps; and

British and Indian postal orders for payment and paid British postal orders.

(2) The b. o. bag must always contain a b. o. daily account filled in by the branch office; and, in the case of a branch office which performs registration work independently, a registered bag or a Nil registered list.

(3) The b. o. bag closed on the 1st of each month must contain an abstract of the monetary transactions of the branch office for the preceding month in form Pa.-7.

The account office is required to see that monthly copies of branch office abstracts are received punctually and forwarded with remarks, if any, without delay to the inspector in one cover.

EXCEPTION—See Exception below rule 79

640. Opening of b. o. and cash bags.—(1) The b. o. bags received will be made over, under receipt, to the treasurer by the mail or delivery department, and he should examine each bag and open it in the presence of the sub-account clerk. Both these officials must satisfy themselves that all insured articles entered in the b. o. daily account have been received, that their condition is good and that their weights are correct, and jointly initial the document in which the articles are advised in token of having carried out these checks. The sub-account clerk should also see that no insured article has been insured for a sum in excess of the prescribed limit of value and if any irregularity is detected, he should bring it to the notice of the postmaster. Any cash bag contained in the b. o. bag will be taken out by the treasurer, and the b. o. bag ~~with the rest of its contents~~ will be handed over at once to the sub-account clerk. The sub-account clerk will immediately look through the b. o. daily account and see whether any remittance is advised as sent to the account office in the bag just opened. If a remittance is advised but no cash bag has been received, or if there is a discrepancy between the amount advised and that actually received, the postmaster will at once be summoned to the spot and will make an immediate investigation.

(2) Cash bags received in b. o. bags should be examined, weighed, and opened, and their contents should be counted in accordance with the procedure laid down in rule 618.

(3) It must be distinctly understood that all the duties prescribed in this rule for the treasurer or the sub-account clerk must be performed *personally* by the official named without any help from other clerks or from any of the office inferior servants.

NOTE 1.—If the duties of the treasurer and the sub-account clerk are performed by one and the same official, the branch office bags and cash bags will be opened, if and when possible, in the presence of any other official selected for the purpose by the Superintendent.

NOTE 2.—See paragraph (2) of rule 617.

641. Check and disposal of cash remittances.—(1) Remittances received from branch offices by post enclosed in cash bags, should be compared with the entries in the b. o. daily accounts in which they are written off, and dealt with according to the procedure laid down in rule 618.

(2) Remittances received from branch offices by a special carrier should be dealt with according to the procedure laid down in rule 616.

(3) If a remittance of cash is shown in a b. o. daily account as sent to the post office through a special carrier, the sub-account clerk should see that receipt of the money has been acknowledged by the carrier on the b. o. daily account.

642. Check of b. o. daily accounts.—(1) The entries against the items "Postage due on unpaid articles of the letter mail received from the account office", etc., and "Cash received from the account office",

etc., should be compared by the sub-account clerk with the entries in the pencil copy of the b. o. slip on record and he should initial the entries in the latter in token of having carried out this check.

(2) The entry against the item "Postage due on unpaid articles of the letter mail returned as undeliverable" should be checked by calculating the postage due on the unpaid articles returned.

(3) The sub-account clerk should verify the entries against the other account items with reference to the totals of the corresponding details on the reverse of each b. o. daily account. He must also verify the totals and balance, and see whether the balance held by each branch office is within the limits fixed for the office. Every case in which an excessive balance appears to have been retained should be brought to the notice of the postmaster, who should report it to the inspector, and the correctness of the liabilities exhibited by branch postmasters in their b. o. daily accounts should also be frequently checked against the register of money orders received and s. b. warrants. Any serious inaccuracies or undue delays in payment of money orders and s. b. warrants or delivery of insured articles should be reported to the inspector or Superintendent, as the case may require.

(4) The b. o. daily accounts should be signed and stamped by the sub-account clerk and after they have been examined and signed by the head postmaster, they should be filed in a daily bundle.

643. Disposal of contents of b. o. bags.—(1) All articles, whether paid or unpaid, registered or unregistered, received in b. o. bags should be impressed on the back with the date-stamp before they are made over, in accordance with the following instructions, to the officials concerned. As regards unregistered articles of the letter mail received from branch offices, the unpaid station articles should be made over to the postmaster, the paid station articles to the delivery clerk, the articles (paid and unpaid) returned as undeliverable to the deposit clerk, and all other articles to the sorting clerk.

(2) Registered (including insured and v.-p.) articles of the letter mail posted in branch offices, the registered bags or Nil registered lists from branch offices which perform registration work independently, as well as registered articles returned as undeliverable, and the receipts signed by the addressees for the v.-p. and, (in the case of branch offices not performing independent registration work), insured articles delivered, should be made over to the registration clerk.

(3) Parcel mail articles (including insured and v.-p.) posted in branch offices, with, (in the case of branch offices which perform independent registration work), the registered parcels or Nil parcel lists, and, (in the case of v.-p. articles), the form of v.-p. money orders filled up by the

senders, as well as the v.-p. and, (in the case of branch offices not authorised to perform independent registration work), insured articles returned as undeliverable should be made over to the parcel clerk, the procedure laid down in rule 644 being followed in the case of v.-p. articles delivered.

(4) Money orders for issue, money orders paid and those returned unpaid, and postal orders sent by branch offices for issuing an order of payment, should be made over to the money order clerk. T. m. os. for issue will be received and made over to the money order clerk with cash or duly-paid telegram forms representing the cost of the telegraph charges.

(5) Savings bank documents, i.e., index-cards, applications for withdrawal warrants of payment, pass-books, etc., received from branch offices should be dealt with according to the rules in Chapter 8 of this Volume. Undeliverable documents received from branch offices should be dealt with in accordance with the rules in Chapter 9 of this Volume.

(6) Registered (including insured) letters of the letter or parcel mail posted in branch offices not authorised to post independently of their account office, and the money orders sent for issue, should be made over to the registration, parcel or money order clerk concerned in exchange for the receipts for the senders out of the registered journal or book of money order receipts, and until such articles can be conveniently taken over and actually booked by the clerks concerned, they should remain in the custody of the sub-account clerk. For all the other registered articles, insured letters, parcel mail articles, money orders, documents, etc., received from branch offices, the acknowledgments of the clerks to whom they are transferred should be taken on the reverse of the b. o. daily accounts.

Exception.—See Exception below rule 72.

Note.—Undecipherable articles received from branch offices should also be dealt with in accordance with the procedure laid down in rule 621 (2).

644. Disposal of v.-p. articles receipts.—The amounts realised from addressees of v.-p. articles delivered by branch offices will be shown in the b. o. daily accounts under the head "Money orders issued", particulars of the transactions being given on the reverse of the daily accounts. The sub-account clerk will examine these entries in the daily accounts and satisfy himself that in every case the correct amount has been credited in the b. o. daily account. He should then initial the v.-p. article receipts and make them over to the registration or parcel clerk under receipt which should be taken on the b. o. daily accounts.

645. Check of branch office serial Nos.—(1) The sub-account clerk should see that the Nos. assigned by branch offices to the articles for which account office receipts are granted run in a consecutive series from 1 to 100 for each branch office. For this purpose, he should keep an index, in the prescribed form, of the first and last serial Nos. entered on the reverse of each b. o. daily account, under the date of the b. o. daily

account, so as to have a ready means of ascertaining whether the first serial No. next communicated follows the last previous one consecutively.

(2) If any spoiled receipts torn out from the branch office book of receipts are submitted, they should be made over to the postmaster, who will forward them to the Superintendent.

NOTE 1—When a branch office is converted into a sub-office or when it is closed, the book of receipts, in use in the branch office, will be sent to the account office, where the unused receipts will be examined and their numbers checked in comparison with the index maintained under this rule. The book will be kept in the account office until the next inspection of the office, when the inspecting officer will personally destroy the unused receipts and note their Nos. in the order book.

NOTE 2—On the abolition of the appointment attached to a branch office of a village postman or a mail peon authorised to book registered articles, the book of receipts in his use will be sent to the Account office for check and custody. The inspecting officer, during his next inspection, will personally check the used and unused receipts, note their numbers in the order book and then destroy them.

646. Adjustment of errors and irregularities.—(1) If, after the daily account of a branch office has been checked, any account item is found incorrect, a similar course to that laid down in ~~rule 628~~ should be followed, the error being communicated to the branch office in the next b. o. slip sent to it, with such instructions as may be required, and the required note being written in the b. o. summary in explanation of the difference there will be between the branch office balance as acknowledged by the branch office and the balance worked out in the b. o. summary.

(2) The b. o. daily account received from a branch office should never be returned to it for correction in the event of an error, nor should the figures in the daily account be altered in any way.

647. Branch office transactions to be copied into b. o. summary.—

(1) The remittances advised in the b. o. daily account, as sent to the account office should be entered in the b. o. summary [Form A. C. G.-3 (a)] in accordance with rule 648. The other account items of the b. o. daily account should be copied into the b. o. summary.

(2) In the case of a branch office which is not in daily communication by post with its account office, no entry of its transactions should be made in the b. o. summary except on the dates of despatch and receipt of the mails, but the last closing balance should be carried over and brought forward from day to day till the next account is received.

(3) Each page of the b. o. summary should be used for as many days as it will last, the transactions of each day being totalled and the net balance struck, when necessary, in the way shown at the foot of the form.

648. Entries in the b. o. summary of remittances received and of postage and cash in transit between the account office and its branch offices.—(1) The remittances received from branch offices will be advised in the b. o. daily account. If a remittance is received with the b. o. daily account in which it is advised, the entry relating to it will be

copied into the b. o. summary as prescribed in rule 647 and the accounts will be thus adjusted. If, on the other hand, a remittance is received in the account office before the b. o. daily account in which it is advised, the amount of the remittance should be entered in column 32 of the b. o. summary as a *minus* entry in red ink.

(2) The amount of postage due on articles of the letter mail sent from the account office to each of its branch offices will be shown against the name of the branch office in columns 29 and 30 of the b. o. summary until it is acknowledged by the branch office in its daily accounts. In the same manner, the amount of a remittance in cash or stamps in transit from the account office to one of its branch offices will be shown in column 31 of the b. o. summary until it is acknowledged by the branch office. The items of unpaid postage, cash and stamps remitted on the previous day or days should be re-entered in red ink.

(3) A remittance to the account office from one of its branch offices not received before or with the daily account in which it is advised, will be shown in column 31 of the b. o. summary until the remittance is received.

(4) In column 28 of the b. o. summary will be entered the amount acknowledged to be due from each branch office and in the hands of each village postman. From the sum of the entries in this column will be deducted the amount of the *minus* entries in column 32 and the net balance thus obtained, as well as the total amount of postage, cash and stamps in transit shown below columns 29 to 31 of the b. o. summary, should be transferred to the postmaster's balance sheet.

(5) Entries in column 31 of the b. o. summary should be made personally by the postmaster, and should be initialled by him on the day they are adjusted.

NOTE 1.—IN HEAD OFFICES, if a remittance is received before or after the b. o. daily account in which it is advised, a reference to the date on which the entry appears in the b. o. summary should be written on the b. o. daily account concerned.

NOTE 2.—If a money order paid at a branch office in account with a head office is received and accounted for in the head office after the expiration of its period of currency, the payment will be charged, as provided in rule 290 (4) in the account of the head office, to unclassified payments, and will be shown as such in the b. o. summary. The difference in the manner of accounting for the money order in the branch office and in the head office should be explained in the column for 'Remarks' of the b. o. summary.

A. In sub-offices, the total amount of postage, cash and stamps in transit should be added to the net balance referred to in paragraph (4) and the total thus arrived at should be transferred to the sub-office account.

Transactions with village postmen.

649. Articles given to village postmen for delivery.—(1) When the village postmen attend at the post office and are prepared to proceed on their beats, the unregistered articles of the letter mail to be delivered by them should again be stamped, sorted according to the village sorting list, and made over to the village postmen by the sub-account clerk, the postage due on the unpaid articles given to each village postman being entered in column 4 of the b. o. summary.

(2) Before the registered, insured and v.-p. articles of the letter and parcel mails are made over to the village postmen for delivery, they should be stamped, and the sub-account clerk should then note the No. and office of posting of each in the last column of the b. o. summary, where each village postman should be required to sign for the articles made over to him, the charges due on registered parcels and the amounts for recovery from the addressees of v.-p. articles for which he is responsible being written by him, in words, above his signature.

NOTE—If a redirection fee has to be recovered from the addressee of any unregistered parcel, the receipt received from the parcel clerk should also be made over to the village postman with the parcel, with instructions not to present the receipt for the signature of the addressee. In such cases, the village postman should be required when signing for the articles to write in words in the b. o. summary the total amount due on the redirected unregistered parcels.

(3) If an insured article of greater value than Rs. 100 is given to any village postman who cannot deliver it the same day but must pass the night with it in his possession, or whenever several insured articles of greater aggregate value than Rs. 500 are made over to a village postman, the circumstance should be reported to the postmaster by the sub-account clerk before the village postman leaves the office. If the postmaster decides that any such insured article is not to be issued for delivery, it should be returned to the clerk from whom it was received, who will prepare an intimation for issue.

(4) The sub-account clerk should see that particulars of the registered, insured and v.-p. articles of the letter and parcel mails as well as the total numbers of paid unregistered articles of the letter mail and telegrams made over to the village postmen for delivery are entered by them in their registers; and if any intimations for delivery to the addressees of insured or v.-p. articles or notices with the acknowledgments and coupons relating to money orders for delivery to the payees referred to in rule 260 are made over to a village postman, the sub-account clerk should enter the required particulars in the village postman's register.

EXCEPTION.—When articles are made over to a village postman for delivery immediately after they have been stamped on receipt, they need not be stamped a second time on being made over.

NOTE 1—See rules 180 (4) and 182.

Norm 2—Before a village postman proceeds on his beat, the sub-account clerk should see that sufficient printers' ink has been applied on his special ink-pad for taking thumb-impressions to last during the whole period of his absence from the post office.

650. Payment of money orders by village postmen.—(1) Money orders for payment by village postmen should be made over to them by the sub-account clerk, but money orders must not be sent out for payment by a village postman, who is likely to be absent from the post office for a longer period than a week, without the sanction of the Head of the Circle. Moreover, without the express sanction of the Head of the Circle, the aggregate amount to be entrusted to a village postman for payment must not exceed Rs. 100, and more than Rs. 20 for a single ~~payment~~ may not be paid through a village postman. In the very rare case in which the limit of Rs. 100 is exceeded by the aggregate amount of the money orders for payment through a village postman, the money orders for the largest amounts must be kept back till the remainder do not in the aggregate exceed Rs. 100.

Norm.—The procedure prescribed in rule 260 applies also to money orders detained under this rule.

(2) The money orders received for payment by village postmen should be sorted into groups for each village postman and then entered, group by group, in the register of money orders for payment by village postmen (M. O.-44), so that the orders intended for each village postman may be bracketed together. The money orders for each village postman should be entered in the register *on the date on which he is proceeding on his beat*.

Norm.—See rules 255 (3) and 267.

(3) The sub-account clerk should note in the register, opposite the group of orders for each village postman, the total number and value of the money orders in words and figures and the No. and name of the village postman. He should also write, in words and figures, below the last entry, the total amount to be given to all the village postmen for the payment of money orders.

(4) The sub-account clerk should make over the money orders to the village postmen, each of whom should be required to place his signature against the entry of the total number of orders given to him in acknowledgment of their receipt.

(5) The register should then be sent to the treasurer, who will give each village postman the amount noted against his No. and name in the register and require the village postman to sign for the amount in the register, in words and figures. The total amount given to all the village postmen at one time will be entered by the treasurer in his cash book and the sub-account clerk should place his initials against this entry before he takes back the register.

Exception.—The general register M. O.-3 should be used for this purpose in cases in which the maintenance of the register M. O.-44 has been done away with by the Exception below rule 255 (3).

(6) The total value of the money orders given to each village postman should be shown in the b. o. summary under the head "Cash received from the account office". The sub-account clerk should see that particulars of the money orders are entered by the village postmen in their registers.

Norm.—Each village postman will also enter, in words, the total amount due from him in the last column of the b. o. summary and sign the entry. The amount acknowledged by the village postman should agree with that shown against him in column 24 of the b. o. summary on the day he proceeds on his beat.

A. In sub-offices, the register of money orders for payment by village postmen and branch offices (M. O. 44) should be passed on to the money order clerk, who will make over the money to the village postman under receipt to be taken in that register. The sub-account clerk should give a receipt for the total amount in the money order clerk's receipt book before he takes back the register.

651. Entries in visit book.—(1) Before a village postman, or a postman whose beat extends beyond a single village, enters his sub-account clerk's visit book, in the order in which they are to be visited, all the villages which the village postman or postman is not obliged to visit on every trip but for which there are articles for delivery, and he should either himself similarly enter all the other villages (i.e., those which have to be visited regularly) or see that they are duly entered by the postman or village postman in their proper order in the list. The keys (with changeable plates, when these are used) of the letter-boxes situated in the villages which are to be visited should then be made over to him.

(2) In the case of a beat which is not entirely or almost entirely fixed, the sub-account clerk should enter in his own hand in their proper order all the villages to be visited.

652. Examination of visit book on village postman's return.—(1) On the return of the village postman to the post office, his visit book should be examined to see, by reference to the signatures of the headmen or other responsible residents of the village, whether he has been to every village that he was required to visit. In the case of fixed beats, the sub-account clerk should also see that the route laid down on the map supplied by the inspector has been strictly followed. If the visit book shows that the village postman has neglected to visit any village in his beat, or contains any signature which the sub-account clerk has reason to believe is not genuine, the matter should be brought to the notice of the postmaster, who should report it to the inspector.

(2) The unregistered articles of the letter mail collected by a village postman should be counted and examined and compared with the entries in the visit book. If the number collected is very small in comparison with the number delivered, the matter should be brought to the notice of the postmaster who should report it to the inspector. The village postman's visit book should be initialled by the sub-account clerk.

(8) When village letter-boxes are provided with changeable plates showing the days or hours of clearance, the sub-account clerk should see that the correct plates are returned by the village postmen.

653. Articles registered by village postmen.—(1) If any articles of the letter mail have been registered by a village postman while out on his beat, they should be transferred by the sub-account clerk to the registration clerk, from whom the sub-account clerk will receive the account office receipts for the articles. The account office receipts should be made over to the village postmen, and the sub-account clerk should see that they are pasted to the corresponding counterfoils in the village postman's book of receipts.

(2) Each time a village postman returns from his beat, the sub-account clerk should satisfy himself by an examination of the book of receipts in the possession of the village postman that the unused receipts in it are complete and in serial order. The sub-account clerk should, in token that this check has been carried out, place his initials on the reverse of the counterfoil of the last used receipt or, if none of the receipts have been used, on the inside of the cover.

654. Receipts and undelivered articles to be taken from village postmen.—(1) On the return of the village postmen to the office, the sub-account clerk should take from them the receipts and acknowledgments for the registered articles of the letter mail and for the registered parcels, and the receipts for telegrams delivered, but before the receipts for registered parcels are made over to the sub-account clerk, the village postmen will pay any amount that may have been realised on account of parcel postage, redirection fee or customs duty, with the relative postal fee, to the treasurer (or other clerk appointed to receive such collections).

(2) The receipts for registered articles of the letter mail should be made over under receipts, to the registration clerk, together with the cash recovered from the addressees of v.-p. articles and of letters and packets containing dutiable goods. The receipts for registered parcels should be made over under receipts to the parcel clerk, together with the amount recovered, in the case of v.-p. articles, from the addressees. The receipts for telegrams should be made over to the delivery clerk.

(3) If any registered articles of the letter or parcel mail are returned undelivered, they should be made over, under receipt, with the receipts and acknowledgments to the registration or parcel clerk, as the case may be. The unregistered articles of the letter mail returned undelivered should be made over to the deposit clerk.

NOTE.—See rules 180 (4) and 182.

A. In sub-offices, cash collected on account of parcel postage, redirection fee, or customs duty, with the relative postal fee, should be paid by the village postmen to the sub-postmaster.

655. Paid and unpaid money orders.—(1) On the return of the village postmen to the office, the paid money orders (including the receipts and acknowledgments) signed by the payees should be taken from them by the sub-account clerk and made over, under receipt, to the money order clerk. If any money orders are returned unpaid, they should be taken from the village postman and similarly transferred to the money order clerk, but the cash brought back should be made over by the village postmen, under receipt, to the treasurer, who will include the amount in the entry against the item "Cash received from sub and branch offices and village postmen" in the h. o. summary.

(2) The amount of money orders paid should be entered in the b. o. summary under the head "Money orders paid". The amount returned as unpaid should be shown under the head "Cash remitted to the account office or paid back by village postmen", and the treasurer's initials should be taken against the entry.

A. In sub-offices, the cash on account of money orders returned unpaid should be made over by the village postmen to the money order clerk, whose initials should be taken against the entry of this amount in the b. o. summary.

656. Examination of village postmen's registers.—(1) On the return of the village postmen to the office, the sub-account clerk should examine their registers and see—

(a) that the signature of the addressee has been taken therein for every unregistered parcel,

(b) that the addressee's receipt has been obtained in the register for every intimation delivered relating to an insured article,

(c) that the addressee's receipt has been obtained in the register for every intimation delivered relating to a money order payable to or for the addressee,

(d) that a copy of the intimation, duly signed by the addressee, has been pasted in the register against the article concerned.

If the sub-account clerk finds any of the above particulars wanting, he should by all means report the same to the postmaster, who will report it to the inspector. If the sub-account clerk finds that the addressee's receipt has not been obtained in the register for a money order payable to or for the addressee, he should by all means report the same to the postmaster, who will report it to the inspector.

(2) If the sub-account clerk finds that the addressee's receipt has not been obtained in the register for a money order payable to or for the addressee, he should by all means report the same to the postmaster, who will report it to the inspector. If the sub-account clerk finds that the addressee's receipt has not been obtained in the register for a money order payable to or for the addressee, he should by all means report the same to the postmaster, who will report it to the inspector.

(3) The village postmen's registers should be initialled by the sub-account clerk in acknowledgment of the undelivered unpaid articles, signed receipts and acknowledgments, undelivered registered articles of the letter mail and parcel mail articles, and paid and unpaid money orders received from them.

657. Realisation of letter postage.—(1) The postage due on unpaid articles of the letter mail returned as undeliverable by village postmen should be entered in the b. o. summary and deducted from the amounts previously debited to them in their registers, and they should be required to pay the balance in cash at once to the treasurer. The treasurer should treat the sums paid to him on this account as "Cash received from sub and branch offices, etc.", and sign the entries in the village postmen's registers in acknowledgment of receipts.

(2) The sub-account clerk is strictly prohibited from receiving letter postage collections from the village postmen, but he should enter the amounts paid to the treasurer in the b. o. summary under the head "Cash remitted to the account office and paid back by village postmen" and obtain the treasurer's initials to the entries. On no account should any balance be allowed to remain at the debit of the village postmen after their return from their beats.

A. In sub-offices, amounts collected on account of letter postage should be paid by the village postmen to the sub-postmaster, who should sign the entries in the village postmen's registers in acknowledgment of receipt.

LIST OF ACCOUNT RULES IN CHAPTER 10.

(Issued under the authority of the Auditor-General).

RULE.

577. Examination of b. o. daily accounts and b. o. summary in sub-offices.
578. Relations of sub and branch offices to their account offices.
579. Short receipt of vouchers by account office.
580. Inadmissible vouchers.
588. Exchange of remittances between sub-offices in account with the same head office.
589. Exchange of remittances between sub-offices under different head offices.
593. Entries of unpaid postage in s.-o. slips.
599. Adjustment of errors in account.
600. S. b. slips.
601. Closing of account bags in the head office.
603. Preparation of s.-o. daily account.
604. Preparation of daily accounts by a sub-office not in daily communication by post with its head office of account.
605. Liabilities of sub-office.
606. Details of remittances received and sent.
607. Details of unpaid articles of the letter mail sent to head office as undeliverable.
608. Details of postage received direct and taxed by sub-office.
609. Details of drawings from treasury.
610. Remarks in s.-o. daily accounts.
612. Documents sent with s.-o. daily account.
619. Check of account items in head office.
620. Check in head office of remittances between sub-offices under the same head office.
622. Sub-office money order journals and documents.
623. Memos. of British postal orders and Indian postal orders sold.
624. Comparison in head office of s.-b. memos. with documents.
625. Sub-office cash certificate lists and documents.
628. Adjustment of incorrect account items.
629. Entries in the accounts of the head office of remittance received.
630. Postage in transit from the head office to sub-offices, and cash and stamps in transit between the head office and its sub-offices and between sub-offices in account with the head office.
631. S.-o. daily accounts to be copied into s.-o. summary.
642. Check of b. o. daily accounts.
646. Adjustment of errors and irregularities.
647. Branch office transactions to be copied into b. o. summary.
648. Entries in the b. o. summary of remittances received and of postage and cash in transit between the account office and its branch offices.
649. Articles given to village postmen for delivery.
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CHAPTER 11.

ACCOUNTS IN SUB-OFFICES

GENERAL RULES.

658. Responsibility for accounts, cash, etc.—A. The sub-postmaster is personally responsible that his sub-office account is correctly and punctually written up before the office is closed for the day, and generally that his accounts and cash balance are correct. In sub-offices where a clerk is employed in addition to the sub-postmaster, he will be jointly responsible with the sub-postmaster for the safe custody after office hours of all the money, Government currency notes, postage and other (non-postal) stamps, reply-coupons, British postal orders and such other articles as are prescribed by the rules to be kept in safe custody, and the sub-postmaster and the clerk must each have and keep on his person one of one of the locks of the iron safe, the locks being of different patterns. When, however, a treasurer is appointed, the duties of the treasurer are performed by a clerk under the orders of the Head of the Circle, the responsibilities of the sub-postmaster and the treasurer or clerk will be the same as those of the head postmaster and treasurer in a head office.

EXCEPTION—In a sub-office with a single clerk the difficulty is experienced in connection with the joint custody of cash and valuables, the Head of a Circle may as a special case, exempt the clerk from the joint custody of cash and valuables after office hours.

B When the accounts are closed, the clerk must verify the balance shown in the sub-office account by counting the cash, postage stamps, etc., as described in rule 674. He should further satisfy himself, by reference to the Remarks' column of the sub-office account and to the registered and parcel abstract as well as to the register of v.-p. articles received that insured articles, if any, shown in deposit are actually kept in the safe. When the sub-office account is ready for delivery to the head office the clerk must hand the account to the Head of the Circle, and the Head of the Circle must sign the account and sign the delivery account in token of having carried out this check.

C The sub-postmaster must himself write up the sub-office account.

NOTE—In sub-offices where more than one clerk is employed, a clerk will be selected by the Sub-postmaster and named in the memorandum of distribution of work to be responsible for a list of this rule. In a combined office the clerk selected must be named for the purpose.

659. Verification of balances by sub-postmaster.—Before the close of the day the sub-postmaster must—

1. Count the cash in office and calculate the value of the postage and other (non-postal) stamps which form a part of the cash balance of the office, and satisfy himself that the amounts so ascertained cover the balance shown in the sub-office account.

- (b) refer to the column for 'Remarks' of the sub-office account, and, if any amount is shown there as in deposit, satisfy himself that the amount is held in cash,
- (c) satisfy himself that the stock of British postal orders in the office is correct; and
- (d) calculate the postage due on the articles of the letter mail in deposit and satisfy himself that the amount is correctly shown in the sub-office account for the day.

660. Treasurer's cash book— Under the special orders of the Head of the Circle, the treasurer's cash book (Form A. C. G-9) may be maintained in important sub-offices in accordance with the instructions on the subject in the Posts and Telegraphs Initial Account Code, Volume 1

661. Custody of postage and other (non-postal) stamps, etc.— Postage and other stamps and reply-coupons must be kept in the office safe, but, in order to save them from damage, they must be first put in a small box of wood or tin, and the box must be kept inside the safe. If it is not found convenient or desirable to supply a box for this purpose, the stamp should be put in a card and case, blank book interlined with sheets of blotting paper. Even during the day time, the greater portion of the stock of stamps and reply-coupons must be kept in this box, book or cases, which must always remain inside the safe, and only the stamps and reply-coupons required for a day's sales or half a day's sales should be taken out at a time. In order also to prevent stamps from getting spoilt by being kept too long in the office, the supply of each denomination of stamp must be expended before the sale of a fresh supply of the same denomination begins, and for this purpose, each supply received must be kept distinct from previous or subsequent supplies.

662. Reply-coupons.— Rules regarding the examination of reply-coupons presented for exchange will be found in the Posts and Telegraphs Initial Account Code, Volume 1

663. Fees for certified true copies of messages and window-delivery tickets.— Fees realised by the telegraph branch of a combined office for certified true copies of messages and for window-delivery tickets, should be credited as "Unclassified receipts" in the accounts of the post office, the particulars being entered on the back of the s.-o. daily account

664. Disbursement of pay.— A. On receipt of the acquittance roll (Form A. C. G-24) from the head office, the sub-postmaster should complete it in the manner indicated in the Posts and Telegraphs Initial Account Code, Volume 1, and disburse the pay of the officials attached to his office (as well as his own pay) from the cash in the office. The sub-postmaster must personally make the payments and have the acquittance rolls receipted in his presence. If the payee is illiterate,

his thumb-impression, seal or other mark should be taken on the acquittance roll in the presence of one or two witnesses, who should write their signatures on the roll in evidence of payment.

B.—On presentation by an inspector of post offices of the acquittance roll for his pay with a pay order written thereon by the head postmaster preparing it, the sub-postmaster should pay the amount after having the acquittance roll receipted by the inspector. If the sub-office making the payment is in account with the head office which issued the acquittance roll, it should charge the amount to "Bills paid"; otherwise it should treat the amount as a remittance to its own head office, attaching the acquittance roll to the daily account in support of the charge.

NOTE 1.—A sub-postmaster may on no account sign acquittance rolls and receipts (except as a witness) for pay disbursed to postmen, village postmen, runners, etc.

NOTE 2.—When an application is received for payment of any sum due on account of pay, etc., to a deceased postal official, the sub-postmaster should collect evidence of the claimant's title to the money and submit the case to the head office. The sub-postmaster should also ascertain and report what claims, if any, the Department has against the deceased.

665. Disposal of acquittance rolls.—When the pay of all the officials on whose acquittance rolls payment has been disbursed, the acquittance roll should be signed by the sub-postmaster and forwarded without delay to the head office, entered on the reverse of the s.-o. daily account (Form A. C. G.-22).

(b) If the whole of the establishment actually on duty cannot be paid on one day, the acquittance rolls should not be detained in any sub-office beyond the tenth day of the month in which the pay is disbursed.

(c) The receipts in the acquittance rolls should not be regarded as part of the daily cash balance of the office. The amounts paid from day to day should be charged at once to "Bills paid" on the date of payment, the No. of the acquittance rolls being cited in support of the charge and the remark "Acquittance roll will follow" being made on the reverse of the daily account. The total of the payments made each day as well as the progressive total of all such payments should also be entered on the back of the daily account by sub-postmasters until the acquittance roll is returned to the head office. In the head office, the head postmaster at the time of carrying out the check prescribed by rule (35) below Art. 370 of the Initial Account Code, Vol. I, should scrutinise these entries and satisfy himself by reference to the Post Office Establishment Pay Bill that the progressive total of the amounts disbursed from day to day is not in excess of the total of the acquittance roll.

(d) If all the payments due to be made on the acquittance roll are not made by the tenth of the month, the sub-postmaster should, before returning the acquittance roll to the account office, prepare separate payee's receipts in form A. C. G.-17 in respect of the item still remaining unpaid, noting therein the No. and date of the acquittance roll. Payments after the 10th of the month should be made on these receipts

and the amount so paid should be charged to "Bills paid" as mentioned above. The signed receipts should be sent to the account office duly entered on the reverse of the daily account as vouchers for the charge on the date of payment. The receipts in respect of items remaining unpaid, with reasons for non-payment recorded therein, should be forwarded to the head office entered on the reverse of the daily account so as to reach the head office by the last day of the month in which the acquittance roll was made payable.

NOTE.—If a separate receipt is taken from the payee in lieu of his signature on the acquittance rolls (as in the case of an official on leave), such receipts should be treated as separate acquittance rolls and disposed of accordingly in the manner laid down in this rule.

666. Disbursement of pay of road establishments.—A. If any amounts on account of pay of road establishments are to be made over by a sub-office to an overseer for distribution, the head postmaster, on the last day of the month, will send the sub-postmaster an extract from the establishment bill containing particulars of the amounts to be paid by the overseer, which should be made over to him by the sub-office with the necessary cash. The overseer's receipt for the amount should be taken and sent to the head office like an acquittance roll in accordance with the procedure laid down in rule 665.

B. When the pay of the road establishment of a mail line is to be distributed by the sub-office and not by the overseer, or partly by the sub-office and partly by the overseer, the head office will send the sub-postmaster, on the last day of the month, a separate acquittance roll in the form for road establishments (A. C. G.-25) containing particulars of the amounts to be paid by the sub-office; when a permanent runner is absent from any cause, the cause and duration of his absence and the name of his substitute should be entered by the sub-office in the appropriate columns of the acquittance roll. The pay of road establishments should be distributed by the sub-office in the manner described in rule 664 and the acquittance rolls should be forwarded to the head office in accordance with the procedure laid down in rule 665.

667. Payment of officers' pay bills.—If the pay bill of a gazetted or other officer who prepares his own pay bill is presented for payment at a sub-office, the postmaster may cash it, provided that the bill is endorsed with an order to pay by the postmaster of his own head office. When a pay bill is cashed at a sub-office, the amount should be charged in the accounts of the sub-office to "Bills paid", the bill and last pay certificate (if any) being submitted to the head office with the daily account in support of the charge. If the amount exceeds Rs. 10, an adhesive revenue stamp of the value of one-anna in payment of stamp duty must be affixed to the bill (except when the payment is made from a post office at a place where the Indian Stamp Act is not in force) and the stamp should be defaced by the date-stamp.

NOTE.—A sub-office has no authority to grant a last-pay certificate or to endorse a last-pay certificate granted by another office, but must in every case forward the

pay bill see if it has endorsed on it an order to pay, signed by the postmaster of its own head office

EXCEPTION 1—The pay and travelling allowance bills (including supplemental bills) of the Gazetted officers attached to the offices of the Director-General of Posts and Telegraphs and the Accountant-General, Posts and Telegraphs, which are located in the Imperial Secretariat Buildings, New Delhi, may be cashed at the New Delhi sub-post office or the Imperial Secretariat sub-post office, North Block, New Delhi, without obtaining a previous pay order on the bills from the postmaster, Delhi head office. The bills of the Gazetted officers attached to the offices of the Deputy Accountant-General, Posts and Telegraphs, Delhi and the Accounts Officer, Telephone Revenue, Delhi, may also similarly be cashed at the Delhi Civil Lines sub-post office without a previous pay order being endorsed by the postmaster, Delhi head office.

EXCEPTION 2—The establishment, travelling allowance, contingent, etc., bills of the offices of the Director-General of Posts and Telegraphs and the Accountant-General Posts and Telegraphs, may be cashed at the Imperial Secretariat post office, North Block and those of the office of the Deputy Accountant General, Posts and Telegraphs Delhi, and of the Telephone Revenue Office, Delhi, at the Civil Lines sub-office without a pay order from the Delhi head post office

EXCEPTION 3—The pay and travelling allowance bills (including supplemental bills) of the officers attached to the office of the Postmaster-General, Madras, Deputy Postmaster General, Madras, the Superintendent, Madras, Madras service, M-Division, the head record clerk, M-Division, and the sub-postmaster, Mount Road, may be cashed by the sub-postmaster, Mount Road sub-office, without the pay order from the Presidency Postmaster, Madras.

EXCEPTION 4—The establishment, travelling allowance, contingent, etc., bills of the main office of the Director General of Posts and Telegraphs may be cashed at the Sec.ariat post office, Simla, with a pay order from the Simla head post office

EXCEPTION 5—The monthly pay bill including supplemental pay bills and travelling allowance bills of the establishment attached to the head record office, R M S, M Division may be cashed at the Mount Road sub-office, Madras, without a pay order from the Presidency Postmaster, Madras

668 Payment of travelling allowances.—When travelling allowances have to be paid at the sub-office, an acquittance roll containing particulars will be received from the head office, and the sub-postmaster should pay the travelling allowances entered in it from the cash balance of the office. Acquittance rolls of travelling allowances should be treated like acquittance rolls for pay bills.

669 Payment of contingent charges.—Contingent charges, such as charges on the conveyance of heavy mails, cost of repairs to furniture, etc., should be paid from the cash balance of the office and charged to 'Bills paid'. Particulars of the charges should be entered on the reverse of the s.-o. daily account, and the vouchers appertaining to them should be submitted to the head office with the daily account in support of the charges.

370. Refunds.—A. Sub-postmasters in the selection grade are empowered to sanction the refund of the fee realised from the sender or the addressee of a v.-p. article when his complaint relating to it is found to be well-grounded, but should submit applications for all other refunds to the head postmaster for disposal. In other sub-offices, all applications for refunds should be submitted to their head offices for disposal

B. All refunds should be shown in the accounts under the head "Unclassified payments" on the date they are made and the receipt of the payee should be forwarded as a voucher to the head office.

671. Telegraph express charges and late fees.—The rules regarding payment of telegraph express charges and late fees will be found in the Message Revenue Account Code.

672. Payment of refunds of telegraph charges.—A. When an advice relating to a refund order issued by Heads of Circles is received, the sub-postmaster should retain it in his possession until the corresponding refund order is presented for payment. The refund order should then be checked with the advice, and the amount should be paid to the claimant and charged as an unclassified payment, the refund order signed by the payee and the advice being submitted to the head office with the daily account in support of the charge.

B. Refund orders are made payable within three months only from the date of issue. If a refund order is not presented for payment before the end of three months from the date of issue, the advice should be sent to the head office, entered in the daily account; and if the refund order is subsequently presented, the payee should be informed that it has lapsed and it should be returned to the Head of the Circle with an application for the issue of a fresh order. Advices relating to refund orders that have lapsed received from branch offices, should be disposed of similarly by the sub-postmaster.

NOTE.—A sub-postmaster in charge of a combined office is authorized to grant refunds on paid service advices during the period for which the message drafts are retained. See paragraph 229 (6) of the Posts and Telegraphs Manual Volume XI, Part II.

673. Preparation of sub-office account.—A. The amount of postage due on articles of the letter mail received for delivery and of the cash remitted by the head office should be entered in the sub-office account (Form Pa.-17) as prescribed in rules 593, 596 and 597. Before the office is closed for the day the remaining items of the sub-office account should be written up in the manner described below, care being taken to verify the totals of the journals, etc., before transferring them to the sub-office account:—

- (a) On the receipt side of the sub-office account, the balance of the previous day should be brought forward, and if there have been any transactions in the sub-office or in any of its branch offices under the several heads in the sub-office account, the total amount should be entered in the appropriate columns.
- (b) When cash has been received from other sub-offices, the names of the sub-offices from which the remittances have been received should be noted in the column for 'Remarks'.

- (c) If cash is drawn from the treasury, the amount credited should agree with that shown in the voucher returned by the treasury officer.
- (d) The total amount of postage taxed by the sub-office and its branch offices, as shown in column 6 of the memo. of unpaid postage taxed and received direct, should be credited in column 4 of the sub-office account.
- (e) The names of sub-offices to which cash may have been remitted, should be noted in the column for 'Remarks'.
- (f) If a remittance is made to the treasury, the amount written off should agree with the amount acknowledged by the treasury officer in the treasury receipt.
- (g) Particulars of unclassified receipts and unclassified payments should be detailed in the column for 'Remarks'.

B. In addition to the account items the following further entries should be made in the column for 'Remarks' of the sub-office account :—

- (a) Particulars (i) of money realised from the addressees of v.-p. articles which cannot be remitted till the next day, and (ii) of any other money which does not form part of the regular cash balance, or has not yet been brought to account.
- (b) The Nos. of the insured articles (if any) kept in deposit in the office safe.

C. The sub-office account for each month should comprise the dates of the daily accounts which are accounted for in the head office from the first to the end of the month. For instance, if the daily account, dated the 30th May, is accounted for in the head office on the 1st June, and that dated the 28th June is accounted for on the 30th June, the sub-office account for the month of June should embrace the dates from the 30th May to the 28th June, both days inclusive. The Superintendent will intimate to each sub-office the dates which are to be included in the sub-office account for each month.

EXCEPTION.—The transaction of the sub-office for the concluding days of March should be shown in the sub-office account for March. The entries, however, in the daily accounts of branch offices for the concluding days of March which do not reach the sub-office before the 1st April should be incorporated in the sub-office account and b. o. summary for April.

674. **Checking balance of sub-office account.**—A. The items entered on the receipt and payment sides of the sub-office account should be totalled, and the closing balance after deducting the total payments from the total receipts should be entered in the appropriate column. The following details of this balance, viz., (i) cash and currency notes, (ii) Indian postage stamps and other stamps (including reply-coupons), (iii) postage due on articles of the letter mail in deposit, (iv) amount

due from branch offices, (v) amount due from village postmen, and (vi) unaccounted items for late telegraphic money orders, should also be ascertained and entered in the columns provided.

B. Every day, before closing the sub-office account, the sub-postmaster must verify the items entered in it by comparison with the journals, pouchers, etc., and then check the totals of the receipts and issues and the resulting balance.

C. The total balance shown in the b. o. summary as acknowledged to be due from them by branch offices added to the total amount in transit less "minus" entries (if any) and the total balance acknowledged by village postmen should agree with the total amounts shown in the sub-office account as due from branch offices and from village postmen. The sub-postmaster must also verify the other details of the balance before the close of office in the following manner:—

Cash and currency notes.—By counting all the money balances due to the cash balance actually paid in the office.

Indian postage stamps and other stamps (including reply-coupons).—By calculating the value of the postage and other stamps and reply-coupons in the office.

Postage due.—By calculating the value of the postage due on the letters and parcels in the office.

(4) If there is any money in the office which does not form part of the regular cash balance, or has not yet been brought to account, e.g., money realised from the addressees of v. p. articles which cannot be remitted till the next day, the sub-postmaster should satisfy himself that the amount in hand is correct and has been duly detailed in the column for 'Remarks' of the sub-office account. The balance of the (if any) in stock should also be counted by the sub-postmaster each day before the close of the office.

675. Preparation of monthly copy of sub-office account.—A. A copy of the sub-office account should be prepared every month in form Pa. 17 by each sub-office and submitted to the head office. The monthly copy should be written up daily from the entries in the sub-office account, and details of the unpaid articles of the letter mail sent to the head office as undeliverable should be taken each day from the sub-office account and entered separately on the reverse of the form.

B. The monthly copy of the sub-office account should also contain, on the reverse, statistics of money orders issued and cashed by the sub-office, and of insured letters and parcels, v. p. articles, ordinary registered letters, and ordinary registered parcels, prepared in the sub-office and its branch offices during the dates included in the sub-office account.

the month. It should also show the number of ordinary registered and value-payable articles of the letter mail posted at the sub-office and its branch offices on the first working day of the month under the heads 'Posts and Telegraphs Service' and 'Other articles', separately, and the number of packets included in each. The statistics should be entered on the reverse of the form on the last date included in it, and it should be despatched to the head office on the next day, entered on the back of the daily account, so as to reach the head office on the first of the next month. The monthly copy for March should be despatched on the 1st April every year.

C. Service money orders should be excluded altogether from the statistics.

D. To facilitate the preparation of the statistics to be entered on the reverse of the monthly copy of the sub-office account as well as the preparation of any other returns which may from time to time be required, a statistical register, in the prescribed form, should be maintained in each sub-office. The dates entered in the monthly statistical register for each month should be the dates of the daily accounts which are accounted for in the head office from the first to the end of the month. The entries to be made under the different heads in the register should be filled in daily from the appropriate registers and journals for the preceding day according to the instructions given in the beginning of the register.

E. A memo. of the authorised balances of the sub-office itself should be written in the place provided on the reverse of the monthly copy of the sub-office account before it is despatched to the head office.

676. Principles regulating the supply and disposal of funds.—A. A sub-office at a treasury station, which ordinarily receives from the public and its branch offices and also, if it is a cash office, from other sub-offices, more money than it pays away, should, as soon as its maximum balance is reached, remit to the treasury the whole surplus in excess of the minimum balance. A sub-office at a treasury station which ordinarily pays away more money than it receives, should, as soon as its minimum balance is reached, replenish its cash balance up to the authorised maximum.

B. In the case of sub-offices which are not situated at treasury stations, the Superintendent will prescribe the method by which each sub-office will be ordinarily supplied with funds and in which it is ordinarily to remit surplus funds, as well as the method to be used for special emergencies. The procedure laid down by the Superintendent must always be strictly followed, except when, for some special reason, a different procedure is ordered in special cases by the head office.

C. As a general rule, the amount to be remitted by a sub-office with surplus funds to its head office or cash office should be such as to reduce its balance to the minimum, and the amount to be applied for from its

head office or cash office should, in the case of an office with receipts in excess of its disbursements, be such as to raise the balance up to the authorised minimum, and in the case of an office with disbursements in excess of its receipts, such as to raise the balance up to the authorised maximum.

D. A sub-postmaster may, however, remit or draw money otherwise than in accordance with the principles stated above, whenever actual existing liabilities necessitate a departure from the ordinary procedure, but in every such case, he must write an explanatory remark justifying his action on the reverse of the s.-o. daily account in which the transaction is shown.

~~In order to determine whether the maximum or minimum balance has been reached, the sub-postmaster should take into account his own actual existing liabilities, such as applications to withdraw from savings bank accounts payment for cash certificates to be discharged, money orders received for payment, amounts of pay to be disbursed, and remittances to be made to branch offices on account of their liabilities and to other sub-offices, but not probable liabilities as the probable receipts and disbursements of the office will already have been taken into account by the officer who fixed the authorised balances.~~

677. Authorised balances.—A. The minimum and maximum cash balances and the maximum balance to be held in postage and other (non-postal) stamps will be fixed for each sub-office by the Superintendent. The memo. of authorised balances [Form Pa.-14(s)] received from the Superintendent should be pasted to a board or cardboard and hung up inside the sub-office. The maximum cash balance of a sub-office will include the amounts with its village postmen.

B. The sub-postmaster will be held responsible that the amount of cash, and value of stamps retained by him and his village postmen is never unnecessarily large. As far as possible, he must work with balances within the authorised limits, and should not retain cash in excess of the authorised maximum, except when this is necessary in order to meet actual existing liabilities. He will also be responsible that his branch offices are not allowed, without sufficient justification, to retain balances in excess of the authorised limits. Whenever the cash balance retained by a sub-office (including the amount with its village postmen) exceeds the authorised maximum, or the total of the cash and stamp balances held by branch offices is in excess of the total of the maximum cash and stamp balances fixed for those offices, the sub-postmaster must submit, with the s.-o. daily account, a memo. in form Pa.-20 explaining why it was necessary to keep the sum in excess. A memo. need not, however, be prepared on a Sunday or Post Office holiday. Whenever the cash balance of a sub-office, including the amount with its village postmen, is less than the minimum limit fixed for the purpose, the sub-postmaster should record an explanation for the same in the place for remarks on the reverse of the sub-office daily account. The excess cash balance memos. should be numbered in a monthly consecutive series and the serial numbers assigned to the memos. should be

noted in the 'Remarks' column of the sub-office account against the relative entry. The first memo. for the succeeding month should show the last number of the previous month at the top of the form.

EXPLANATION.—When the total of the liabilities exceeds the maximum cash balance fixed for the office, the sub-postmaster should retain cash equal to the amount of the liabilities only, except when he has good reason to believe that he will be required to meet further liabilities before he can collect further funds in the ordinary way, in which case he may keep cash equal to the amount of the existing liabilities plus the minimum cash balance fixed for the office.

TREASURY TRANSACTIONS.

678. Treasury pass-book.—A. A sub-office situated at a treasury or sub-treasury station must keep a treasury pass-book (Form A. C. G.-8) which should contain a complete record of all sums received from or paid into the treasury or sub-treasury (whether in cash or by transfer). Drawings from and remittances to the treasury or sub-treasury in cash should be shown separately from drawings and remittances by book transfer.

B. This book should accompany all remittances to, or demands on, the treasury or sub-treasury and it will be attested in respect of all transactions as they occur by the officer in charge of the treasury.

C. The treasury pass-book must be kept in the sub-postmaster's personal custody, and he must himself make all the required entries in it.

679. Remittances to, and drawings from, treasury.—A. The rules laid down for head office in the Posts and Telegraphs Initial Account Code, Volume I, should be followed except that—

- (i) the receipts or vouchers prescribed for use by sub-offices in respect of remittances to, and drawings from, the treasury (district or sub)—(Forms A. C. G.-13 and A. C. G.-14), should be prepared in triplicate by the sub-postmaster himself, the original and duplicate copies being sent to the treasury (in charge of some trustworthy official who has given security) and the triplicate copy on the reverse of which the official selected for the purpose should acknowledge receipt of the amount or vouchers being retained on record in the sub-office; and
- (ii) the duplicate receipt or voucher, which will be returned by the officer in charge of the treasury, duly signed or with a note of payment written across it, as the case may be, should be examined also by the sub-postmaster to see that the amount remitted by him has been acknowledged or that received corresponds with the entries in the voucher. It should then be forwarded by first post in the account bag to the head office.

B. When a treasury receipt or voucher has to be cancelled, the word "Cancelled" should be written in ink over the sub-postmaster's signature across all the three copies. The original and duplicate copies should be sent to the head office duly entered on the reverse of the s.-o. daily account, while the triplicate copy should be kept on record in the sub-office.

NOTE.—When a sum exceeding an amount to be fixed by the Head of the Circle has to be paid into, or drawn from, a treasury or sub-treasury, the sub-postmaster, if possible, should himself go to the treasury. If a clerk is selected, the procedure for head offices should be followed.

680. Purchase of postage stamps.—*A. A sub-office at a treasury station should purchase postage stamps from the treasury both for sale by itself to the public, and for supply to branch offices and other sub-offices, in compliance with their requisitions. The postage stamps will be held as part of the cash balance of the sub-office, or, if supplied to branch offices and other sub-offices, the amount should be treated as remittances to those offices.*

B. When cash is to be sent to the treasury for the purchase of stamps, the sub-postmaster should entrust the money to some trustworthy postman or clerk who has given security. The postman or the clerk should give a receipt for the cash entrusted to him in the sub-postmaster's receipt book, and should obtain a receipt for the stamps from the sub-postmaster in the postman's book or clerk's receipt book, as the case may be.

LIST OF ACCOUNT RULES IN CHAPTER 11.

*(Issued under the authority of the Auditor-General.)***RULE.**

- 658. Responsibility for accounts, cash, etc.
- 659. Verification of balances by sub-postmaster.
- 660. Treasurer's cash book.
- 663. Fees for certified true copies of messages and window-delivery tickets.
- 664. Disbursement of pay.
- 665. Disposal of acquittance rolls relating to pay.
- 666. Disbursement of pay of road establishments.
- 667. Payment of officers' pay bills.
- 668. Payment of travelling allowances.
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- 672. Payment of refunds of telegraph charges.
- 673. Preparation of sub-office account.
- 674. Checking balance of sub-office account.
- 678. Treasury pass-book.
- 679. Remittances to and drawings from, treasury
- 680. Purchase of postage stamps.

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CHAPTER 12.

DISTRICT OFFICERS' POST BAGS.

681. Persons entitled to privilege of using District officers' post bag.—The privilege of using a "District officer's post bag" is granted only to officers who have to travel on the public service and, except in very special cases, only to officers whose duties require them to travel in one district.

682. Conditions.—(1) The grant of the privilege is subject to the following conditions, namely :—

- (a) that the sanction of the Superintendent of post offices concerned is obtained,
- (b) that a fee of Rs. 12 *per annum* is paid by the District officer, and
- (c) that the bags and padlocks used are provided at the expense of the District officer.

(2) In cases in which the officer applying for the privilege has to travel in more than one district, the application should be disposed of by the Superintendent under the instructions of the Head of the Circle.

NOTE.—The Post Office will supply the bags and padlocks (with duplicate keys) on payment in advance, when requested to do so. The bags will be made of *dosuti* and will be marked transversely on both sides (front and back) with three broad black stripes.

683. Delivery of post bag at headquarters.—When at headquarters, a District officer who has been allowed the use of a post bag will be entitled, without further payment, to have all *fully prepaid* unregistered letters, postcards, newspapers and packets received to his address enclosed in his bag and delivered to his messenger at the window of his headquarters post office.

684. Use of post bag on tour.—(1) When on tour, the officer will be entitled to have all *fully prepaid* unregistered letters, postcards, newspapers and packets received by post to his address by the post office at his headquarters, sent to him in the post bag through the post office which serves his camp. The same bag may be used by him for sending articles of these classes to the post office at his headquarters for the purpose of being posted.

(2) If the officer desires it, he may also have official correspondence from and to his office at his headquarters sent in the bag, provided that full postage on such articles is paid in the usual way.

NOTE.—Articles from the office of the District officer intended for despatch in the post bag should be sent to the post office at his headquarters either with a memo. asking that they may be enclosed in the bag or with this request noted in the peon's book of the office. The office of the District officer should also send to the post office, each day, a ready-addressed label to be attached to the bag closed by the post office on that day.

685. Procedure for enclosing registered articles in post bag.—(1.) Although a District officer's post bag will ordinarily contain only paid unregistered articles, the postmaster at the headquarters of the officer may also enclose in it registered articles, provided that he has the written authority of the officer to do so. The Post Office will accept no responsibility whatever for such articles when once enclosed in the post bag.

(2) When registered articles are enclosed in the post bag, they must be accompanied by a registered list. The articles should be enclosed in a separate bundle and the list tied on the top of the bundle. It should be arranged with the District officer that the receipts for the registered articles should, after being signed by him, be returned in the bag made up by him for the post office at his headquarters.

686. Procedure for enclosing unpaid articles in post bag.—Unpaid articles for a District officer may also be sent in his bag, provided that he has advanced money to the postmaster to pay the postage due on such articles. When this is done, an account of the unpaid postage must be kept by the postmaster in the prescribed manner.

687. Despatch and delivery of post bag.—The post bag from the post office at headquarters must be addressed to a post office to be named by the District officer or his office and the former post office will not close the bag unless information on this point has been furnished. Ordinarily, the information will be communicated in the manner prescribed in the Note below rule 684 and in no case will the post office attend to anything in the nature of a tour programme. The bag should be forwarded to the addressee, entered in mail lists, at the post office to which it is addressed. This post office should deliver the bag to the person authorised by the District officer to take it over, and then make a note as to its disposal against its entry in the mail list, e.g., "Delivered to District officer's peon". It will be left to the Head of the Circle to decide how the fact that such person is authorised is to be determined. Ordinarily the possession of the official badge ("chapras", "patta") will be sufficient.

NOTE 1—This rule may be relaxed under the orders of the Superintendent in very exceptional cases. For example, when a District officer is encamped on or near a mail line but at a long distance from the post office, the Superintendent may authorise the delivery of the bag to the officer's messenger at or in the neighbourhood of his camp. When such an arrangement is made, the District officer should be distinctly informed that the delivery of his bag in this way is authorised entirely at his own risk. The Superintendent should decide in each case of this kind how the officer's messenger is to be identified and also in what form a receipt is to be taken for the bag.

NOTE 2.—In mail lists, the post bags should be classed as unusual mails and entered in the column for special bags.

688. Despatch of post bag from camp.—The bag from the District officer's camp, which will always be addressed to the post office at his headquarters, should be sent from the post office nearest the camp. The

latter post office should enter the bag in a mail list (whether it is authorised to prepare a mail list ordinarily or not) and forward it to the post office to which it is addressed.

689. Method of closing post bag.—A District officer's post bag when despatched to or from the post office at his headquarters from or to his camp, must always be either sealed or locked. When a lock is used, it should have duplicate keys, one of which should be kept by the postmaster at the headquarters and the other by the officer in camp.

690. Procedure on transfer of District officer entitled to post bag.—If a District officer is transferred or proceeds on leave before the expiry of the period for which he has paid for the privilege of a post bag, his successor may be allowed the benefit of the bag up to the end of the period for which the privilege was granted, or the officer concerned may be given a certificate entitling him to a continuance of the privilege in his new district up to the end of that period. In no case will the fee be refunded.

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CHAPTER 13.

POSTMEN, VILLAGE POSTMEN, MAIL PEONS, LETTER-BOX PEONS AND PACKERS.

N.B.—1. *The postmaster's personal duties prescribed in the following rules in this chapter or in any of them may, under the orders of the Head of the Circle, be performed by the deputy postmaster, assistant postmaster, supervisor or head clerk in the case of head offices and by the deputy sub-postmaster, assistant sub-postmaster, supervisor or head clerk in the case of sub-offices :—*

Rules 691, 700, 712, 727 and 732.

2. *Delivery work will ordinarily be performed by postmen and village postmen. When necessity arises, this duty may occasionally be entrusted, with the sanction of a Superintendent or head postmaster, to a mail peon or any other inferior servant. It must be clearly understood that the performance of delivery work by an inferior servant as a regular part of his duties requires the sanction of the Head of the Circle. It must also be understood that the performance of delivery work by an inferior servant does not give him any claim to be considered in superior service. In no case should the payment of money orders or the delivery of insured articles be entrusted to any inferior servant who has not furnished security.*

3. *When a postman, village postman, mail peon, letter-box peon or a packer has given security in the form of a personal bond, he is bound to give prompt information if a surety dies, or becomes insolvent, or changes his residence. Failure to report the death or insolvency of a surety, when it is known to the principal, will render the latter liable to dismissal.*

POSTMEN.

691. **Head postman** —(1) In the larger offices, there are usually one or more postmen designated *head postmen* who are entrusted with the duty of paying *t. m. os.* and conveying money to and from the treasury, sub-treasury or town sub-offices. Head postmen may also be required to take out for delivery articles that have been returned by other postmen as unclaimed or refused and to take up the work of any postman who may be temporarily absent.

(2) For the sake of greater security, a head postman may be ordered by the postmaster to accompany a postman to whom several insured articles or money orders of considerable aggregate value have been made over for delivery or payment.

(3) Head postmen may be employed to make enquiries into minor complaints, verify payment of money orders and test the work of postmen and letter-box peons when they can be spared for such a purpose.

692. Knowledge of postal business.—(1) Postmen are expected to know thoroughly the rates of inland postage and commission of money orders, the charges for insurance and the fee for registration. They should be fully competent to fill up the forms with which the public have ordinarily to deal, especially money orders and forms relating to the v.-p. system, and be able to describe the principal features and advantages of the savings bank, cash certificate, money order, registration, and other postal systems.

(2) Every postman will be supplied, for his personal use, with a copy of the *Post and Telegraph Pocket Guide*. He must be careful not to lose this, and, when giving over charge, must make it over to the official by whom he is relieved.

693. Postmen's badges.—Postmen, when on duty, are required to wear their uniforms, belts or badges and carry their bags. They must always keep these articles clean and in good condition. Appearance on duty without a uniform or a belt or a badge or in a dirty uniform is treated as an offence rendering the offender liable to punishment.

694. Supply of forms to be carried.—When a postman proceeds on his beat, he should carry with him a small stock of money order forms (in English and a local Indian language) and forms relating to the value-payable system, and supply them to the public when required.

695. Sale of stamps.—Each postman who is required to sell stamps will be supplied by the treasurer with a small stock of postage stamps of the lower denominations (including postcards and embossed envelopes) for sale to the public and he should give the treasurer a receipt for the stamps in the memo. of stamp advances, against the entry of his name. The money realised by the sale of postage stamps should be made over by the postman, on his return to the office, to the treasurer, who will give the postman a fresh supply of stamps equal in value to the amount so received from him. The postmaster will fix the amount in stamps to be issued to each postman.

696. Postman's book.—(1) Every postman must keep a book in form Ms.-27, in which, before proceeding on his beat, he should enter the following particulars of the money orders and other articles entrusted to him for payment or delivery :—

(a) Money orders, registered (including insured and v.-p.) articles of the letter and parcel mails.

A description of each article, i.e., name of payee and amount of money order, and also the name of addressee of a registered article (including insured and v.-p.) and its No.

(b) Advices of payment for delivery to the remitters of foreign money orders.

A description of each document and the No. of the money order to which it relates.

For entry (a), a special column is provided in the form of postman's book. No special columns are provided in the form for entry (b) which should be written across the form. If any article made over to a postman appears to be damaged, a remark to that effect be written in his book. The total number of telegrams made over to a postman for delivery should be entered below the entries relating to other articles. The clerks of the departments concerned are required to see that all these entries are properly made.

(2) On his return to the office, a postman should obtain the initials of the clerks concerned or the treasurer in the appropriate columns of his book, in acknowledgment of all receipts, acknowledgments, cash relating to delivered articles, paid money orders, undelivered articles, unpaid money orders, and cash which he has made over to the clerks or to the treasurer, as the case may be.

(3) A head postman should also enter in his book particulars of drawings from, and payments into, the treasury or sub-treasury and obtain the treasurer's acknowledgment in his book for money drawn from the treasury or sub-treasury and paid to him. He must sign the treasurer's cash book (Form A. C. G.-2) for money made over to him for payment into the treasury or sub-treasury, and on the reverse of the lower copy of the treasury voucher which constitutes the office record for vouchers made over to him for drawings from the treasury or sub-treasury. When cash is entrusted to a head postman for the purchase of stamps from the treasury or sub-treasury, he should give a receipt for the amount in the treasurer's cash book and obtain a receipt in his book from the treasurer for the stamps made over to the latter. As no special columns are provided in the postman's book for entries of these transactions, the particulars should be written across the form.

(4) If a cash remittance is entrusted to a postman, he should enter in his book the name of the office for which it is intended, and the amount of the remittance if it is sent loose, or, if enclosed in a cash bag, the weight of the cash bag. Against the entry, he should obtain the acknowledgment of the treasurer or sub or branch postmaster to whom the remittance is made over.

(5) If a postman's beat extends beyond a single town or village, he must, in addition to the postman's book, keep a village postman's visit book (Form Ms.-86), and perform all the duties of a village postman in connection therewith, and when the Superintendent so directs, he will be supplied with a book of receipts, to enable him to accept and grant receipts for registered articles of the letter mail.

NOTE.—Used-up postman's books should be kept on record in the delivery department.

A—In sub-offices, a postman must acknowledge receipt of the money or vouchers made over to him for payment into, or drawings from, the treasury or sub-treasury, on the reverse of the counterfoils of the treasury receipts or vouchers. In the case of cash entrusted to him for the purchase of stamps, he must give a receipt in the sub-postmaster's receipt book.

697. Addresses to be noted on articles.—The postman should note the name of the addressees on articles made over to him for delivery, in every case in which he cannot himself read the language in which the address is written. A postman should be careful not to receive articles addressed to persons residing in another postman's beat, except in the case of an article given to him from deposit for the purpose of enquiry, and in this case it should be separately noted in his book. The transfer of articles, especially of articles brought back undelivered, from one postman to another, without the permission of the delivery clerk, is strictly prohibited.

698. Damaged articles to be noticed.—It is a postman's duty to carefully examine every article made over to him for delivery, and to bring at once to the notice of the postmaster any article that is open or damaged, or that bears the appearance of having been tampered with. *Special care must be taken to observe the condition of insured articles.*

699. Receipts for articles issued for delivery.—(1) Postmen must sign the registered and parcel abstracts (Forms R.P.-33 and R.P.-8), the registers of v.-p. articles received and also the delivery slips, where they may be in use, for the registered letter mail and parcel mail articles made over to them for delivery. When signing for the articles, the postmen are required themselves to write, in words, the number of articles given to them, the total amount to be collected on account of any parcel postage or customs duty that may be due, and the total amount to be recovered from the addressees of v.-p. articles.

(2) The postmen are also required to sign the postage account in acknowledgment of the postage due on unpaid articles of the letter mail made over to them, and, when doing this, to write, in words and figures, the total amount of the postage for which they are responsible.

(3) No postman is permitted to receive for delivery an insured article of greater value than Rs. 250, or more than one insured article of greater aggregate value than Rs. 500. If any such article or articles are made over to a postman for delivery, he must report the circumstance to the postmaster.

700. Book of receipts for intimations and notices delivered.—(1) Every postman must keep, in form R.P.-53, a book of receipts for intimations and notices delivered in which, before proceeding on his beat, particulars of the following intimations and notices entrusted to him for delivery will be entered by the postmaster, registration, parcel or money order clerk, as the case may be :—

intimations relating to insured articles ;

intimations relating to v.-p. articles exceeding Rs. 50 in value ;

notices relating to money orders payable to planters and payees in Indian States;

notices relating to articles the contents of which have been damaged or appear to be contraband; and

intimations relating to registered articles and money orders for residents at hotels, clubs, etc.

(2) The postman must himself write the name and address of the addressee or payee in the appropriate column, and should deliver the intimations and notices, with the receipts and acknowledgments in the case of insured articles and the acknowledgments and coupons in the case of money orders, to the addressees or payees, whose signatures should be taken in the book against the entries concerned.

701. Instructions for delivery.—(1) Each postman's beat is fixed by the postmaster, and he must on no account deviate from the beat prescribed. He is required to deliver, if possible, before he returns to the post office, all the articles entrusted to him for delivery to persons residing within the limits of his beat.

NOTE.—Postmen, while on duty, are prohibited from distributing advertisements, handbills, trade circulars or notices of any description on behalf of the members of the public.

(2) If the addressee of an article cannot be found at the given address, enquiry regarding his changed address should be made from the neighbours. If trustworthy information can be obtained, the postman should deliver the article at the new address, if it is in his beat, or make a note of the new address on the article, so that it may be made over to another postman at the next delivery, or redirected to another post-town, as the case may be. If sufficient information regarding the addressee cannot be obtained, the article should be returned to the postmaster as unclaimed.

NOTE.—For redirection of parcels see rule 189.

(3) If the addressee of a v.-p. article taken out by the postman for delivery is at home when the postman calls and does not at once take delivery of it, the postman should require the addressee to sign the receipt attached to the intimation to the addressee. The intimation should then be detached from its receipt and delivered to the addressee, the receipt being pasted into the postman's book of receipts for intimations and notices delivered, against an entry of the No. of the article to which it relates, which he should make in the book at the time.

(4) If the addressee of a v.-p. article taken out by the postman for delivery is known to be residing at the address marked on the article but is not at home when the postman calls, the postman should write a remark to that effect on the article. If the addressee is not at home or delivery of the article cannot be effected when the article is given out for delivery for the second time, the postman should deliver the

intimation to an adult member of the addressee's household or any other person who may be considered to be authorised to receive ordinary correspondence for the addressee, under receipt to be obtained in the postman's book of receipts for intimations and notices delivered, against an entry of the No. of the article to which it relates, which he should make in the book at the time. If the person to whom the intimation is to be delivered is illiterate, the postman should write the name of that person in his book of receipts for intimations and notices delivered and deliver the intimation in the presence of a witness whose signature should be obtained in the book.

702. Realisation of postage before delivery.—A postman is forbidden to deliver any article on which any postage or customs duty is due, or any sum is to be recovered (as in the case of a v.-p. article), until the full amount to be recovered has been paid. He is not obliged to give change. If any unnecessary delay occurs in the payment by the addressee of the charges recoverable on an article, the postman is authorised to take the article back to the post office.

703. Receipts of addressees for registered articles delivered.—(1) Postmen will be held responsible that receipts and acknowledgments for registered and insured articles of the letter and parcel mails delivered are in every case signed by the addressee or some person authorised or accustomed to receive such articles on his behalf. They should require the addressees or their agents to sign the receipts and acknowledgments (if any) and return the signed documents to them before delivery. An article should not be left with the addressee or his agent until the receipt has been duly signed and returned. No receipts are taken from the addressees of unregistered parcels.

NOTE.—Articles addressed to A. B., care of C. D., should, whenever possible, be delivered to A. B., and should only be delivered to C. D. in A. B.'s absence and provided that C. D. is authorised or accustomed to receive such articles on A. B.'s behalf. When an article is addressed to A. B., care of a general or shipping agent at a seaport or Presidency town, the article may be delivered to the agent if it is not known at the post office that the article can be at once delivered to the addressee himself.

(2) When a "Mobilisation" or "Reservist" cover is delivered, the signature or mark of the addressee on the receipt should be attested by the signature of the village headman, village accountant, school-master, or any respectable witness known to the postman.

(3) If the addressee refuses to sign an acknowledgment, but merely signs the receipt, the article should be delivered and a remark regarding the refusal should be written on the acknowledgment.

(4) The postman should see that the receipts and acknowledgments of insured articles delivered are signed *in ink*.

(5) All receipts and acknowledgments must be made over to the responsible clerks concerned on the return of the postmen to the post office; but in the case of receipts for parcels and other articles on which postage or customs duty, with the relative postal fee or redirection fee has been realised, the postmen should first take them to the treasurer

and make over to him the money realised on these accounts. The treasurer will acknowledge receipt of the amounts in the postmen's books and return the receipts to the postmen, who will then hand the receipts without delay to the parcel clerk. If the duties of the treasurer are performed by the parcel clerk, the postage and other charges realised on parcels delivered should be paid to the clerk appointed to receive such collections.

NOTE—In offices where delivery slips are used, the treasurer (or other official) will acknowledge receipt of the amounts in the delivery slip instead of in the postman's book.

704. Delivery to illiterate addressees.—(1) If a registered article of the letter or parcel mail is delivered to an illiterate addressee, his seal or other mark should be taken on the receipt and acknowledgment (if any) and attested by the postman.

(2) If the addressee of an insured article is illiterate, his thumb-impression, seal, or other mark should be obtained on the receipt and acknowledgment in the presence of a resident witness who should be required to attest it with his signature.

704/1. Delivery to a pardanashin woman.—A registered or insured article addressed to a *pardanashin* woman should be delivered under the condition laid down in rule 706 (5).

705. Delivery of insured articles addressed to minors.—An insured article addressed to a minor should always be delivered to him in the presence of the person in whose care he may be living at the time and after his signature or thumb-impression on the receipt and acknowledgment has been attested by that person.

706. Payment of money orders.—(1) The register of money orders received must be signed by the postmen in acknowledgment of the money orders and cash made over to them for payment, the total amount of cash given to each postman to pay money orders being written by him in words and figures over his signature.

(2) Before paying a money order, the postman should require the payee or the person authorised by the payee in writing to receive money orders on his behalf and to sign the receipt and acknowledgment. If the name of the payee's father is given in the money order, the payee should be required to sign it thus—"A, son of Z". On the signed receipt and acknowledgment being returned to him, the postman should pay the amount of the order and detach the coupon which should be left with the payee. The postman should then himself sign the money order as the official by whom payment was made, and note the date of payment in the places provided for these purposes.

NOTE—In the case of an unclaimed or refused money order which is repaid to the remitter, his signature should be taken only on the receipt. The acknowledgment and coupon should be detached and handed over to the remitter.

(3) All money orders given out for payment must, *as an absolute rule*, be returned (together with the acknowledgments) to the money order clerk, and the money (if any) remaining undischarged to the treasurer, before the office is closed for the day. The accounts between the postmen, the treasurer and the money order clerk must be adjusted before the close of the office.

EXCEPTION.—The disposal of acknowledgments relating to money orders issued in favour of offices of Government or of District, Local or Municipal Boards, is governed in some cases by special rules which provide for the retention of the acknowledgment by the payees. To these acknowledgments, the procedure prescribed in this paragraph does not apply.

(4) If the payee of a money order is illiterate, his thumb-impression, seal or other mark should be obtained on the receipt and acknowledgment in the presence of a resident witness who should be required to attest it with his signature. When the payee's thumb-impression is taken, the following procedure should be followed :—

All grease and dirt should first be carefully removed from the ball of the left thumb, which should then be wiped dry, laid on the special ink-pad provided for the purpose, and very lightly rolled from left to right until it is sufficiently inked. The thumb should then be placed on the paper and a complete impression obtained by rolling it very lightly once from left to right. If the thumb is rubbed or allowed to slip either on the pad or paper, a good impression cannot be secured. It is always advisable to take one or two experimental impressions on waste paper before finally impressing the thumb on the document.

Before proceeding on his beat, a postman should be careful to see that there is sufficient printers' ink in the special ink pad supplied to him for taking thumb-impression to last during the entire period of his absence from the post office. The pad should be replenished with ink from the post office whenever necessary.

NOTE 1.—When the amount of a money order payable to an illiterate villager is less than five rupees, and there is no literate man in the village to witness the payment, the money order may be paid in the presence of an illiterate witness, whose thumb-impression should be taken on the money order including the acknowledgment in attestation of payment. In every such case the name of the witness should be written on the money order by the postman by whom it is paid.

NOTE 2.—When the amount of a money order payable to an illiterate villager is five rupees or more, and no literate witness is available in the village, payment should be duly attested by securing the left thumb-impression of the headman of the village on the money order, and his name should be written thereon by the postman by whom the money order is paid.

NOTE 3.—If the payee of a money order be a blind person, the procedure to be followed in respect of an illiterate payee should be observed in his case.

(5) When the payee of a money order is a *pardanashin* woman who has not an agent appointed in writing to receive money orders on her behalf, her signature (or mark, if she is illiterate) should be attested by a respectable witness (ordinarily a relative known as such to the

postman), and payment should be made to the witness. When the witness is not personally known to the postman, he (or she) must, before receiving payment, be identified, and the person who identifies him (or her) should be required to sign the money order as a witness to the payment.

(6) When money orders are paid by postmen who serve villages outside post-towns, the signature of the headman of the village or of the village accountant or other respectable resident of the place where payment is made, must, in every case, be taken on the order in attestation of the payment, whether the payee is illiterate or not.

(7) A postman who asks for, or receives, a commission or present on paying a money order is liable to dismissal.

A. In sub-offices, the cash on account of money orders remaining unpaid should be made over by the postman to the money order clerk.

707. Money orders addressed to minors.—(1) Where the minor is under years of discretion and is living with his parent or lawful guardian, payment should be made to the parent or guardian on his signing the money order on behalf of the minor.

(2) Where the minor is under years of discretion and is not living with his parent or guardian, and the parent or guardian cannot be ascertained, payment should be made to the person in whose care and custody the minor for the time being is, subject to such person signing, in addition to the money order, an agreement of indemnity undertaking to indemnify the Post Office against all adverse claims in respect of the amount of the money order so paid. In the event of his refusing to sign such a bond, payment should be withheld and the money order should be taken back to the post office. The prescribed form of agreement should be obtained from the postmaster.

(3) Where the minor is old enough to understand the nature of the transaction, payment should be made to the minor himself.

NOTE.—A stamp duty of eight annas will be payable on the agreement of indemnity prescribed in paragraph (2) of this rule, the stamp being provided by the person who executes the agreement. If a different rate of stamp duty be in force in any Circle, the Head of the Circle will issue necessary instructions. A single agreement of indemnity may be taken in respect of more than one money order paid at one time by a post office to one and the same person on behalf of a minor.

707/1. Payment of money orders addressed to lepers.—(1) Where the leper who has lost his fingers is living in any asylum, payment will be made to the head of the institution on his signing the money order on behalf of the leper.

(2) Where the leper is living with his parents, relatives, or friends, payment will be made to the responsible person with whom the leper resides, in the presence of an independent responsible witness who should be required to attest the signature or thumb-impression on the form.

708. Payment of telegraphic advices.—(1) When a t. m. o. receipt is made over to a postman with cash to pay the amount to the payee, he should sign the register of telegraphic money orders received in the manner prescribed for ordinary money orders. Before the amount is paid to the payee, the latter should be required to sign the t. m. o. receipt and acknowledgment, and the t. m. o. receipt should also be signed by the postman as the official by whom the payment was made. If a private communication from the remitter appears on the t. m. o. receipt, the portion of the form (below the acknowledgment) containing the communication, should be detached from the t. m. o. receipt and handed over to the payee along with the amount of the t. m. o. The signed t. m. o. receipt and acknowledgment should be returned by the postman to the money order clerk in the same way as an ordinary paid money order.

(2) Special care must be taken to have payees of t. m. os. who are not known to the postmen, satisfactorily identified (*see* rules 706 and 709).

709. Responsibility for correct delivery of articles and payment of money orders.—(1) Postmen are responsible for the correct delivery of all articles and the correct payment of all money orders entrusted to them. In all cases of doubt, the postman must satisfy himself as to the addressee's or payee's identity by making proper enquiries before delivering the article or paying the money order.

(2) In the case of uninsured registered articles of the letter mail and registered parcels, if the addressee is not personally known to the postman, delivery should be made in the presence of a respectable witness residing in the locality, whose name should be noted on the receipt. In the case of insured articles for a person unknown to the postman, the same procedure should be followed, but the witness in whose presence delivery is made must also be able to identify the addressee.

(3) Money orders in favour of *persons not permanently resident within the jurisdiction of the office of payment or personally known to the postman* should be paid only on satisfactory proof of the identity of the claimant with the person named in the money order. The information obtained from the person who identifies the claimant must be such as will enable the officials of the post office to readily find the payee again, should any mistake or fraud have occurred, and, with this object, the *permanent address of the payee*, as vouched for by the person who identifies him, must be noted on the money order by the postman. The identifier should be asked to sign his name on the money order as an attesting witness to the payment. If he refuses to comply with this request the postman should exercise greater care in accepting the identification as genuine. If fully satisfied on this point, the postman should, when making payment, note the name of the

identifier on the money order. A postman is not authorised to pay a money order to any one personally unknown to him unless and until he has been satisfactorily identified by some trustworthy person known to the postman, and it must be understood that the statements of such persons are not to be accepted without full enquiry as to his actual knowledge of the claimant. He should always be asked to explain how he became acquainted with the claimant and how long he has known him. It should not be considered sufficient evidence of the right of a claimant of a money order that the money has been remitted in response to a telegram sent by him.

(4) In any case in which the postman is not fully and clearly satisfied as to the addressee's or payee's identity, he should not make delivery or payment, but adopt the safer plan of taking back the registered or insured article or money order to the post office, at which the person who claims to be the addressee or payee should be requested to call for the purpose of obtaining delivery or payment.

(5) Whenever an article is delivered, or a money order is paid, in the presence of a witness, or is taken back to the post office because the postman is not satisfied as to the identity of the claimant, the postman should report the circumstances immediately to the clerk concerned and also to the postmaster. The precautions mentioned above are specially necessary in the case of articles and money orders for Indians, but not so much in the case of articles for delivery or money orders for payment at the residences of well-known persons (Indian or European).

710. Loss of articles to be reported.—(1) If a postman loses a money order, a registered article of the letter mail, or any parcel mail article, he should return immediately to the post office and report the loss to the postmaster.

(2) If any other article is lost by a postman, the fact should be reported by him on his return to the post office.

711. Return of undelivered articles.—(1) Postmen are required to return to the clerks concerned, at the hour fixed by the postmaster, all the articles that they have been unable to deliver. A postman may in no circumstances keep an article in his possession more than twenty-four hours. When a paid unregistered article or a registered article of the letter or parcel mail or a money order entered in the postman's book (M.-27) is brought back undelivered or unpaid, a remark stating why it was not delivered or paid should be written briefly on its back by the postman who should also note his No. on the article and copy the remarks in his book. If there are reasonable grounds for thinking that a returned article can be delivered at the next delivery, it may, after examination, be handed back to the postman.

(2) Undelivered unregistered articles of the letter mail must be returned by the postmen to the postmaster or to the official to whom this duty of the postmaster has been delegated.

NOTE.—If the addressee of a v.-p. article refuses to take delivery of the intimation relating to the article, when it is presented to him, the postman should note this fact as well as his No. on the intimation.

712. Payment of postage and sums realised from addressees.—(1) The postage due on articles of the letter mail returned by each postman will be entered in the postage account by the postmaster, and the delivery clerk will deduct this amount from the amount of postage charged therein to each postman and strike a balance. The postman must pay the amount of this balance at once in cash to the treasurer who will initial the postage account in acknowledgment of having received the money.

(2) The charges realised on registered parcels delivered should be paid to the treasurer according to the procedure laid down in rule 703. Postmen are prohibited on pain of dismissal from paying any sums on account of postage, postal fee or customs duty to the delivery or parcel clerk. The sums realised on account of v.-p. articles delivered should be paid to the clerk (registration or parcel), by whom the v.-p. articles were made over for delivery, and his receipt taken in the postmen's books.

713. Penalties for detaining articles.—A postman who wilfully detains or delays any postal article in his possession or who returns an article falsely representing it as undeliverable, renders himself liable to severe penalties under the *Post Office Act*.

714. Penalties for neglect of duty.—A postman found guilty of habitually loitering on his beat, or employing the agency of unauthorised person, or persons unconnected with the Post Office, to deliver articles entrusted to him for delivery, or otherwise neglecting his duty, is liable to dismissal or prosecution in a Court of Law under the *Post Office Act*.

VILLAGE POSTMEN.

715. Duties of village postmen.—(1) Village postmen are delivery agents who cannot usually return to the post office in time to have their accounts adjusted on the day on which they proceed on their beats. They are employed to deliver articles the addressees of which live beyond the limits of the postmen's beats, and to collect unregistered and inland registered articles of the letter mail for despatch. They are supplied with postage stamps for sale to the public under the rules governing similar supplies to postmen, and may also be authorised by the Superintendent to pay money orders.

(2) Each village postman is supplied with a route list (Form M.-53) showing the names of the villages to be visited by him. In the case of fixed or combined fixed and unfixed beats, the route list will be accompanied by a map of the beat and will also show the route to be followed by the village postman, the days fixed for his departure from and return to the post office, the day on which each village should be

visited by him and the villages in which he is allowed to halt. All these particulars must be committed to memory by the village postman. Village postmen are under the immediate control and orders of the postmaster. They are required to dress neatly and cleanly, and, when on duty, to wear their belts and badges and carry their bags.

(3) Should a village postman ever notice any damage to a telegraph line, the nature and position of the accident should be reported by him, as soon as possible, to the nearest post office.

NOTE.—The term "village postmen" mentioned in this rule includes postmen and extra-departmental delivery agents not serving all the villages in their beats daily.

716. Knowledge of postal business.—(1) Village postmen are expected to know thoroughly the rates of inland postage, the charges for insurance and commission on money orders, and the fee for registration. They should be fully competent to fill up the forms with which the public have ordinarily to deal, especially money orders and forms relating to the v.-p. system, and be able to describe the principal features and advantages of the savings bank, cash certificate, money order, registration and other postal systems.

(2) Every village postman will be supplied, for his personal use, with a copy of the *Post and Telegraph Pocket Guide*. He must be careful not to lose this, and must, when giving over charge, make it over to the official by whom he is relieved.

717. Village postman's register.—(1) When a village postman is about to proceed on his beat, all the articles to be delivered by him will be made over to him by the sub-account clerk. The address of every registered article of the letter mail and every parcel mail article should be written by the village postman in his register (Form Ms.-85) where he should also enter the No. of each registered article of the letter and parcel mails as well as the total numbers of paid unregistered articles of the letter mail and telegrams. The total amount of postage due on the unpaid articles of the letter mail should be entered by him in the register in the column provided.

(2) Whenever intimations relating to insured or v.-p. articles, or notices relating to money orders payable to planters and payees in Indian States, are made over to a village postman for delivery, particulars of the intimations and notices will be entered by the sub-account clerk in the village postman's register, and the village postman must himself write the name and address of the addressee in the appropriate column. The village postman should deliver the intimations and notices, with the receipts and acknowledgments, in the case of insured articles, and the acknowledgments and coupons, in the case of money orders, to the addressees whose signatures should be taken in the register against the entries concerned.

(3) Money orders for payment by a village postman will be made over to him by the sub-account clerk and the cash to pay the orders by the treasurer on a written order signed by the sub-account clerk. The village postman should enter the payee's address and the No. and amount of each money order in his register (Form Ms.-85).

(4) The village postman must sign the b. o. summary [Form A. C. G.-3 (a)] for the articles, money orders, etc., made over to him. When signing the b. o. summary he must himself write above his signature, in words, the total number of registered and parcel mail articles and money orders made over to him, the total amount of postage due for which he is responsible in the case of unregistered articles, the total charges to be recovered on account of any parcel postage for customs duty that may be due, the total amount to be recovered from the addressees of v.-p. articles, and should also acknowledge the total amount due from him, as shown in column 22 of the b. o. summary.

A. In sub-offices, the cash to pay money orders will be given to a village postman by the money order clerk. The village postman should write the amount received by him in words and figures over his signature in the last column of the register of money orders for payment by village postmen.

713. Village postman's visit book.—(1) Before proceeding on his beat, the village postman must enter in his visit book (Form Ms.-86) the date and day of the week on which he leaves the post office and the names of all the villages that he is required to visit *regularly* in the order in which they are to be visited. As each village is visited, he should have the date and day of the week on which the visit is made, entered in his visit book by the headman or other responsible resident of the village whose signature should also be taken in the book in attestation of the entry. The date on which he returns to the post office should also be entered in the visit book.

(2) If the headman of a village cannot write and there is no other literate person available, the entries of the date and day of the week on which the village is visited, may be made by the village postman himself, the entries being attested by the seal or thumb-impression of the headman or other responsible resident of the village.

(3) In the case of a beat which is not wholly or nearly wholly fixed, the sub-account clerk will himself enter in his own hand in their proper order *all* the villages to be visited.

(4) If a remittance in cash is entrusted to a village postman, particulars of it should be entered by him in his visit book, and against the entry he should obtain the acknowledgment of the treasurer or sub or branch postmaster to whom the remittance is made over.

719. Village postman's bag.—When a village postman proceeds on his beat, he is required to carry a bag, provided with a lock but in other respects similar to that used by a postman, in which he must place the articles entrusted to him for delivery. The keys of the letter-boxes situated in the villages which he is about to visit and, if any of these letter-boxes are provided with changeable plates, the proper plates will be made over to him by the sub-account clerk, together with some inland money order forms, ordinary and v.-p.

720. Delivery of articles and payment of money orders.—(1) When a village postman reaches a village at which he has unregistered articles to deliver, he should deliver them.

(2) If he has any registered articles of the letter or parcel mail for delivery, or money orders for payment, he should deliver or pay them according to the rules laid down for the guidance of postmen, but, in the case of money orders for payment, the signature of the headman of the village, or the village accountant or other respectable resident of the place where payment is made, must also be taken on the order in attestation of the payment, whether the payee be illiterate or not. When a money order is in favour of a person not permanently resident in the village or personally known to the village postman, steps should be taken to obtain satisfactory proof of the identity of the claimant with the person named in the money order, according to the instructions given for the guidance of postmen.

(3) If the addressee of a v.-p. article taken out by the village postman for delivery is at home when the village postman calls and does not at once take delivery of it, the instructions contained in rule 701 (3) for the guidance of postmen should be followed. If the addressee is actually living at the address marked on the article, but is not at home when the village postman calls, the instructions in rule 701 (4) for the guidance of postmen should be followed.

(4) In dealing with "Mobilisation" and "Reservist" covers, the village postman should be guided by the pamphlet containing rules on the subject.

(5) A village postman who asks for or receives a commission or present on paying a money order, is liable to dismissal.

NOTE.—Rule 706 (4) applies also to village postmen.

721. Book of receipts.—Each village postman will be supplied with a book of receipts for the purpose of granting receipts to the senders of articles of the letter mail that are registered by him. The office date-stamp with the date type omitted, should be impressed on each receipt in the book as well as on its counterfoil; the village postman should fill in the date when preparing the receipt.

NOTE.—The Superintendent may withdraw the book of receipts from those village-postmen who do not usually receive registered articles for despatch.

722. Articles collected for despatch.—(1) The village postman should receive from the villagers any unregistered articles of the letter mail that may be tendered to him for despatch, and he should clear any letter-box there may be in the village. The number of paid and unpaid unregistered articles received from villagers or cleared from the letter-box should be entered by him in his visit book.

(2) If a letter or packet is tendered for registration, he should examine it to see that it is properly closed, and that postage stamps in full payment of the postage and registration fee are affixed to it. He should enter particulars of the article in his book of receipts, sign the receipt and its counterfoil and enter the date in the stamp-impression thereon, and then detach the receipt and hand it to the sender of the article.

(3) All articles, whether taken from the letter-box or collected from the residents, should be placed by the village postman in his bag. On his return to the post office, the contents of his bag will be counted and examined by the sub-account clerk and compared with the entries in his visit book and book of receipts.

(4) The registered articles should be made over by the village postman to the sub-account clerk, from whom he will receive the receipts for the senders issued by the registration clerk, and these receipts should be pasted by the village postman to the corresponding counterfoils in his book of receipts. The village postman will be responsible for obtaining from the sub-account clerk the receipts issued by the registration clerk for articles registered by himself.

(5) A village postman may not receive money from the public for the issue of a money order.

723. Signed receipts and acknowledgments.—(1) The receipts and acknowledgments for the articles delivered and money orders paid, and the amounts recovered from the addressees of v.-p. articles and of letters or packets containing dutiable goods, should be made over, immediately on the return of the village postman to the post office, to the sub-account clerk, whose initials should be taken in the village postman's register in acknowledgment of receipt of the cash and documents.

(2) In the case, however, of receipts for parcels on which postage or customs duty, with the relative postal fee or redirection fee, has been realised, the village postman must first take them to the treasurer and make over to him the money realised on these accounts. The treasurer will acknowledge receipt of these sums in the village postmen's registers, and return the receipts to the village postman who will then hand them without delay to the sub-account clerk.

A. In sub-offices, the village postmen should make over cash collected on account of parcel postage, redirection fee and customs duty, with the relative postal fee, to the sub-postmaster.

724. Undelivered articles and unpaid money orders.—(1) The articles brought back as undelivered, together with the receipts and acknowledgments (if any) and the money orders brought back as unpaid, should be made over, immediately on the return of the village postmen to the post office, to the sub-account clerk. The cash for unpaid money orders should be made over to the treasurer under receipt in the village postmen's registers. The initials of the sub-account clerk should be taken in the village postmen's registers in acknowledgment of receipt of the articles, documents and money orders.

(2) A remark explaining why each article could not be delivered, should be written on it by the village postman, and in the case of a paid unregistered article entered in his register or of a registered article of the letter or parcel mail, the remarks should be copied into the register. In the case of a money order brought back as unpaid, a remark stating why it was not paid should also be written in the register.

(3) If in any case a village postman's explanation for not delivering an article or paying a money order is unsatisfactory, he will be directed to make further endeavours to find the addressee or payee. When an article or money order is given to a village postman a second time for delivery or payment, a fresh entry of it should be made by him in his register.

A. In sub-offices, the cash for unpaid money orders should be made over by the village postmen to the money order clerk under receipt to be taken in their registers.

725. Adjustment of accounts of postage.—The village postman's register will show the amount for which he is liable on account of postage due on unpaid articles of the letter mail entrusted to him for delivery. When he returns to the post office, the postage due on such articles brought back undelivered will be credited to him in his register, and he must pay the balance due from him, as entered by the sub-account clerk in his register, at once to the treasurer, who will give him a receipt for the amount in the register. These items will also be entered in the b. o. summary. On no account should any balance be allowed to remain at the debit of the village postman after his return from his beat.

A. In sub-offices, the amounts collected on account of postage due on unpaid articles of the letter mail should be made over by the village postmen to the sub-postmaster under receipt to be taken in their registers.

MAIL PEONS.

726. Duties of mail peons.—(1) Mail peons are employed in post offices situated at or near railway stations, where there are no mail offices, for the purpose of conveying mails from and to the railway station, exchanging bags with the Railway Mail Service and clearing letter-boxes located at railway stations. They will be supplied with postage stamps for sale to the public, under the rules governing similar supplies to postmen, provided that they are not employed to deface postage stamps affixed to articles posted for despatch.

(2) A mail peon should be able to recognise the seals on bags made over to him and to check the number of bags entered in mail lists. He will be responsible for the number and condition of the bags received by him from the post office to be made over to the Railway Mail Service, and that all the bags received from the Railway Mail Service are brought to the post office intact and without delay. He must bring to the notice of the postmaster, immediately on his arrival at the post office, any defects or discrepancies that may be noted in the condition or number of the bags received from the Railway Mail Service and, if practicable, any defects or discrepancies should be pointed out at the time to the official in charge of the section.

(3) Bags containing return-train mails will be made over to the mail peon, under receipt, by Railway Mail Service sections with the original and duplicate copies of a mail list. On arrival of the train to which the mails are to be delivered, the mail peon should hand them over, with the original and the duplicate mail list, to the head sorter of the section to which they are addressed, and the latter will return the duplicate copy of the mail list, duly receipted, to the mail peon, who will make it over to the mail department for record.

NOTE.—Mail boxes kept at railway stations for keeping bags must be provided with double locks. The hasps of the hinges of mail boxes should always be fitted and fixed to them from the inside. The screws used to bolt the staples to each box should be provided with a nut on the inside of the box. When there are two mail peons, one of them alone must not be allowed to hold the keys of both the locks, which must be of different patterns.

(4) A mail peon who performs either registration or delivery work or both, will be supplied with a copy of the *Post and Telegraph Pocket Guide* for his personal use. He must be careful not to lose the book and, when giving over charge, must make it over to the official by whom he is relieved.

NOTE.—Postmen are sometimes required to perform the duties of mail peons. in addition to their own, and in such cases this rule as well as rules 727 and 728 will be applicable to them

727. Attendance on railway platform.—(1) The mail peon must be present on the platform with the mails at least ten minutes before the arrival of the train by which they are to be conveyed. If there is a letter-box to be cleared by him at the railway station, he will clear it

and dispose of its contents in accordance with the instructions given to him by the postmaster.

(2) If a service telegram for despatch is made over to the mail peon by the official in charge of a section, the mail peon should acknowledge receipt of it on the third copy and present both copies of the message that will be made over to him as soon as possible at the railway station telegraph office for despatch. The telegraph office will retain the original and return to the mail peon the duplicate, duly receipted, which, on return to the local post office, he should make over to the postmaster for record.

(3) The mail peon should keep a book (Form Ms.-28) in which he should note the late arrival of trains, instances in which the mails miss the train and all other irregularities connected with the receipt or despatch of mails.

728. Articles tendered for registration.—(1) A mail peon, specially authorised in this behalf by the Superintendent, may receive articles of the letter mail tendered at the railway station by railway officials and others for registration, and grant receipts to the senders, in the same manner as a village postman. For this purpose, he will be supplied with a book of receipts in the form prescribed for village postmen.

(2) Articles registered by the mail peon should be made over, when he returns to the post office, to the registration clerk. The receipts for the senders, detached from the registered journal, will be given to the mail peon in exchange for the articles, and he should paste these receipts to the corresponding counterfoils in his book of receipts.

729. Mail peons to be properly dressed.—When on duty, mail peons must be cleanly and neatly dressed, and wear their uniforms, belts and badges. They must keep these articles clean and in good condition. Appearance on duty without a uniform, belt and badge or in a dirty uniform is treated as an offence rendering the offender liable to punishment.

730. Employment of mail peons as packers.—When mail peons are not employed in the duty of exchanging mails with the Railway Mail Service, their services may be utilised in the post office as packers and outside, on delivery work.

NOTE. —See *N.B.* at the beginning of this Chapter.

LETTER-BOX PEONS.

731. Duties of letter-box peons.—Letter-box peons are required to know the hours at which the letter-boxes in their beats are cleared and at which mails are despatched from, and delivered at, the post office. It is their duty punctually to clear the letter-boxes in their beats, and also to bring to the postmaster's notice any damage to, or defect in, any letter-box that may be observed by them.

732. Clearance of outside letter-boxes.—When a letter-box peon is about to proceed on his rounds, the postmaster or responsible clerk should make over to him the keys of letter-boxes, the changeable hour plates (when letter-boxes are provided with these plates) and a bag in which to place articles found in the letter-boxes. After the last letter-box has been cleared, the peon must return without delay to the post office where the postmaster or responsible clerk will receive from him the keys of letter-boxes, the hour-plates and the bag. The keys of the letter-boxes and the hour-plates must be kept in the custody of the postmaster or responsible clerk and never given out to the letter-box peons except at the hours fixed for them to leave the post office for the purpose of clearing the letter-boxes.

733. Letter-box peons to be properly dressed.—When on duty, letter-box peons must be cleanly and neatly dressed, and wear their uniforms, belts and badges. They must keep these articles clean and in good condition. Appearance on duty without a uniform, belt and badge or in a dirty uniform is treated as an offence rendering the offender liable to punishment.

734. Employment of letter-box peons to carry mails.—(1) Letter-box peons, employed in post offices that have town sub or branch offices attached to them, may be employed, in addition to their other duties, in conveying mails to and from the town sub or branch offices. Their services may also be utilised as packers.

(2) Letter-box peons are not permitted to pay money orders other than telegraphic money orders.

NOTE.—Please see Note below rule 59 of the *Posts and Telegraphs Manual*, Vol. V

PACKERS.

735. Duties of packers.—(1) Packers are general assistants in the office and must be ready to give their help wherever it is required. The chief duties of packers are to stamp articles posted for despatch or received for delivery and to face articles for sorting and examination and to assist in packing the mail and closing and sealing mail bags. Packers should be able to stamp with rapidity and clearness. They must change the type of the various stamps and seals as often as necessary and they are responsible that the stamps and seals are kept clean. Bag-labels are also in their charge. Except in important offices, the duties of a packer will be performed by a postman, mail peon or letter-box peon.

(2) As packers have opportunities of stealing, or tampering with, unregistered letters with little risk of detection, it is very important that they should be men of good character.

NOTE 1.—When packers are entrusted with the duty of paying money into, or drawing money from, the treasury or sub-treasury, they will be required to give the same security as head postmen.

NOTE 2.—When a packer or any other official is required to carry mails he should not, under any circumstances, be entrusted with the contents of the mail to be carried by him.

736. Changing of date and other type and carriage stamps.—

Every morning before the work of the office begins, the packer must take impressions of all the date-stamps and carriage stamps, and of the moveable type in the book of postmarks, and enter them in the postmaster's table. He is required to see that the stamps are in proper consistency, that the ink-pads are in service, and that the cloth of the book is renewed when necessary.

(2) It is the packer's duty to attach the proper label to each string to each bag when the mail is about to be prepared for delivery, and to arrange the bags near the sorting case in the order in which they will be packed. When labels are to be mounted on wooden blocks the work of mounting them must be done by him.

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APPENDIX A.

[Referred to in rule 169.]

RULES RELATING TO MOBILIZATION AND RESERVIST COVERS.

TREATMENT OF MOBILIZATION AND RESERVIST COVERS.

1. **Mobilization and Reservist covers presented for despatch.**—(i) Mobilization notices to Indian soldiers on leave or furlough and notices to reservists, issued by Officers Commanding Indian regiments, will be presented at the post office enclosed in special large *light yellow* and *orange* covers, respectively, conspicuously marked "MOBILIZATION" or "RESERVIST" and duly franked by the Commanding Officers. Such covers, which should bear service stamps in full payment of postage *plus* the usual registration fee of three annas, should be registered for despatch under the ordinary rules.

(2) When a Mobilization or Reservist cover is addressed to a village of which there are two or more of the same or a similar name, special care should be taken to see that the address includes the name of the *thana* and district in which the village is situated; otherwise, serious delay may occur by the article being sent to a wrong village.

NOTE.—In the case of notices to reservists, a list in detail will be presented at the time of posting, and each page of the list should, after check with the notices, be stamped with the date-stamp and signed by the registration clerk. The signature should be written in full and care should be taken that it is legible. The stamped and signed list should be made over to the person who presented it with the usual receipts for the registered articles.

2. **Mobilization and Reservist covers received for delivery.**—(1) Mobilization and Reservist covers received for delivery should be sent out without any avoidable delay.

(2) The following procedure should be observed in respect of each class of covers in the circumstances stated below:—

(a) *In the case of a Mobilization cover.*—A special messenger should be employed with the least possible delay in the following cases:—

(i) In all cases where the village postman is absent on his beat at the time of receipt of the cover at the post office.

(ii) When the village postman is present at the time of receipt of the cover at the post office but is not expected to be able to deliver it within 24 hours of his departure from the office.

(iii) When the cover is addressed to a village which is not served by any post office.

Head, sub and branch postmasters will be held responsible that reliable messengers are employed, *i.e.*, men who are known to them, and who can be readily found afterwards, should any complaint of delay or non-delivery be made. If there is any difficulty in securing the services of a suitable messenger, the assistance of the local authorities should be sought.

When a Mobilization cover has to be sent to a branch office which is in charge of a branch postmaster who does not know English or Urdu, the note printed at the foot of the cover to the effect that if the village postman is absent, the cover is to be delivered by a special messenger, without charge to the addressee, should be conspicuously written on the cover, in red ink, by the account office in the local Indian language known by the branch postmaster.

(b) *In the case of a Reservist cover.*—If the village postman, to whom, in the ordinary course, the cover would be made over for delivery,

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is absent. If he beat, the article should be kept in deposit till his return. If the Reservist cover is detained for more than three days, a special report should be made to the Superintendent, who will satisfy himself that the article was not subjected to unnecessary detention.

When a Reservist cover has to be sent to a branch office, which is in charge of a branch postmaster who does not know English, the word "Reservist" should be conspicuously written on the cover, in red ink, by the account office in the local Indian language known by the branch postmaster.

NOTE.—The term "village postman" wherever used in this rule included "village postal assistant village postman".

3. Mobilization telegrams.—Telegrams enclosed in Mobilization covers with the word "Telegram" written in red ink below the entry "On His Majesty's Service", or in ordinary telegram covers with the word "Mobilization" endorsed thereon, will be made over to the post office for delivery or onward transmission, as the case may be, when the message is intended for a place situated beyond the free delivery radius of the telegraph office. The covers should be registered "On Post and Telegraph Service" in the ordinary way except that the words "Mobilization cover" should be written across the receipt for the sender and reproduced on the copy of the receipt in the registered journal. They should then be treated in the same manner as Mobilization covers under these rules.

4. Instructions to special messengers.—Before the special messenger employed to deliver a Mobilization cover leaves the office, he should, as in the case of a postman or village postman, be required to grant a receipt for the Mobilization cover in the branch office summary, registered abstract or branch office journal, as the case may be. He should also be carefully instructed how to obtain a proper receipt for the cover, and what he should do in the event of the addressee not being found in the village on account of his having changed his residence, or of his prolonged or temporary absence from the village when his revised address is, or is not, known.

5. Delivery of Mobilization and Reservist covers.—Mobilization and Reservist covers should be delivered under receipt, the signature or mark of the addressee on the receipt being attested by the signature of the village headman, the village accountant, school master or any respectable witness known to the postman, village postman or special messenger who delivers the cover.

6. Change of residence or prolonged absence of addressee.—(1) If the addressee of a Mobilization or Reservist cover has changed his residence or is absent from the village and is not expected back for a period of a week or more, a remark to this effect should be recorded in the postman's book or in the village postman's register, as the case may be. This remark should be attested by the signature or seal of the headman of the village or, in his absence, of the village accountant or any other village official. If the revised address of the addressee can be obtained, full particulars thereof should be noted on the cover and in the last column of the village postman's register. The article should then be taken back to the post office and disposed of according to the revised address without delay.

(2) In the case of a Mobilization cover entrusted to a special messenger, the remark about the absence of the addressee, and his revised address, should be recorded by the headman of the village or, in his absence, by any other village official, on the back of the registered article receipt.

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7. Revised address to be reliable and complete.—The revised address recorded by the postman or village postman on a Mobilization or Reservist cover, must be reliable and complete. Every case in which an incorrect or incomplete revised address has been recorded should be reported to the Superintendent, who will take notice of the conduct of the official in fault.

8. Temporary absence of addressee.—(1) If a person to whom a Mobilization or Reservist cover is addressed is temporarily absent from the village and his revised address is not known, the article should be handed over to the headman of the village, and his signature or mark, attested by the signature of a respectable witness, taken on the registered article receipt. If the headman is not present in the village, the letter should be delivered to the village accountant or any other village official in the manner described above. If delivery is effected in this way by a postman or village postman, the signature or mark of the headman, village accountant or other village official, as the case may be, should be taken in his register also, and he should note in his register the designation and address of the officer by whom the registered cover is franked.

(2) If delivery of a Mobilization cover is effected in this way by a special messenger, the sub-account clerk, or sub or branch postmaster, as the case may be, should inform the village postman concerned, on his return to the office, of the particulars of the cover. The village postman should note these particulars in his register for the purpose of rule 9.

NOTE.—If a Mobilization or Reservist cover is delivered to the headman of the village, the village accountant or any other village official in the absence of the addressee, a return receipt in the prescribed form should be sent to the sender as laid down in rule 11.

9. Procedure to be followed by postman or village postman on his next visit in respect of covers disposed of under the preceding rule.—

(1) If a Mobilization or Reservist cover, delivered to the headman of the village or, in his absence, to the village accountant or any other village official under the preceding rule, has remained undelivered to the addressee for a week owing to his not having returned to the village, or to some other cause, the postman or village postman will, on his first visit to the village after expiry of this period, take back the article and grant a receipt for it in *manuscript*, to the village officer and make an entry in the postman's book or the village postman's register, as the case may be showing why the article has not been delivered. On his return to the post office, the article should be handed over, under receipt, to the sub-account clerk, or sub or branch postmaster, as the case may be.

(2) If the revised address of the Indian soldier can be obtained from the headman of the village, or any other village official, full particulars of it should be given in the postman's book or in the last column of the village postman's register, in which should also be shown the date on which the article was given to the headman of the village or other village official, the date on which it was returned by him, and the date on which it was brought to the post office. These entries should be checked and attested by the sub-account clerk, or sub or branch postmaster.

10. Procedure to be followed at the post office on return of covers under the preceding rules. The sub-account clerk, or sub or branch postmaster will in the first column of every Mobilization or Reservist cover which is handed over to the sub-account clerk, or sub or branch postmaster, or to the village accountant, or to the village or other village official and has been brought back, note on the receipt the cause of non-delivery. The village official, or the sub-account clerk, or sub or branch postmaster, should on the receipt should be scored out, and the receipt should be attached to the article. Branch postmasters will have already noted in their register the date on which the article was brought to the account office and note on the receipt the cause of the

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branch office daily and in the branch office journal why it has not been delivered.

11. Unclaimed and redirected Mobilization and Reservist covers.

(1) Unclaimed and redirected covers marked "Mobilization" or "Reservist" should be disposed of under the ordinary rules except that, as soon as it is found that such a cover is undeliverable, intimation in the prescribed form should be sent to the officer by whom the cover is franked, a note being made in the branch office.

(2) If the Mobilization or Reservist cover is to be redirected, the revised address of the addressee should be legibly recorded in red ink, both in English and local Indian language on the cover, and the article should be respatched by the first carrying mail, like an ordinary redirected registered article. An intimation in the prescribed form should be sent to the sender.

Note.—Branch postmaster should not in any case, when returning a Mobilization or Reservist cover to the account office, note on the reverse of the branch office daily account the reason why it has not been delivered and in such cases the account office will issue the intimation to the sender.

PAYMENT AND ADJUSTMENT OF CHARGES INCURRED FOR THE DELIVERY OF MOBILIZATION COVERS THROUGH SPECIAL MESSENGERS.

12. **Payment of charges for delivery of Mobilization covers by special messengers.**—The charges for the delivery of Mobilization covers through special messengers should be paid on the return of the messenger with the signed receipt or, in the case of non-delivery, with the undelivered article. These charges should be met from the cash balance and treated as a contingent charge.

13. **Receipts to be taken from messengers for charges paid.**—The receipts taken from messengers for charges paid for the delivery of Mobilization notices should contain a record of the date and hour when the Mobilization cover was made over to the special messenger, and of the date and hour when the messenger returned to the post office with the addressee's receipt or the undelivered article.

14. **Statement of charges incurred on account of employment of special messengers.**—(1) Before sending out a Mobilization cover for delivery by a special messenger, the head, sub or branch postmaster should fill in the necessary particulars regarding the cover in the prescribed form of statement, a specimen of which is appended.

(2) In the case of charges incurred by a head office, other than first class head office, the postmaster, at the end of each month, should certify at the foot of the statement—

(a) that all charges incurred by his office during the month have been included in the statement,

(b) that special messengers were not unnecessarily employed, and

(c) that Mobilization covers were sent out within twelve hours after

the receipt of the cover. (i) the receipts taken from the special messengers, (ii) the branch office visit book and register and (iii) the branch office postmaster's book, should then be sent to the account office.

3) In the case of charges incurred by a sub or branch office, the sub or branch postmaster should at the end of the month, sign the certificate at the foot of the statement and submit the same, together with the receipts taken from the special messengers and the books mentioned in the preceding paragraph, to the account office of the sub-division. Charges incurred so late in the month that they will appear in the accounts of the office for the next month, should be shown in the next month's statement for sub

APPENDIX A.

offices, the statements should show the charges incurred on the dates which are included in the sub-office account for the same month.

NOTE. The postmaster of a sub-office should submit the statement of charges incurred in his own office direct to the head of the Circle with the monthly post office contingent bill for the month in which the charges are shown.

15. Statements to be checked by Inspector.—It will be the duty of the inspector to see, by an examination of the books and registers of postmen and village postmen, that the postman or the village postman was actually away on his beat on the day the Mobilization cover was received at the office, or that he could not have effected delivery of the cover within 24 hours of its receipt at the office, and that the amount paid is reasonable with regard to the distance of the village at which delivery had to be effected. After applying these checks, the inspector will sign the certificate on each statement and send all the statements received from the head, sub and branch offices in his sub division, together with the receipts taken from the special messengers, to the Superintendent for countersignature and transmission to the head postmaster. The books and registers, when no longer required, should be returned to the head, sub or branch office from which they were received.

16. Statements to be countersigned by Superintendent.—The Superintendent will check and countersign the statements received through the inspectors and will send them, with the payees' receipts, to the head office as early as possible. The special charges incurred for the delivery of Mobilization covers should be included in separate abstract contingent bills and monthly post office contingent bills, headed "Debitable to Army Department". These separate bills should be forwarded, together with the vouchers relating to them, to the Head of the Circle for countersignature.

17. Charges debitable to Army Department.—The special charges incurred for the delivery of Mobilization covers will be debited to the Army Department.

18. Payment of subsistence advance to Army Reservists.—1. In the event only of a General Mobilization post offices should advance under the following procedure a sum of Rs. 3 to each reservist called up to the colours.

2. A reservist will present at the post office a parchment certificate a specimen of which is enclosed. The postmaster after examining the entire certificate and satisfying himself that the features, etc., of the person presenting it generally tally with those described in the certificate, should complete portion III by writing the name of the post office in the blank space below "The Postmaster", have it receipted on the margin and detach the portions III and IV from the certificate. He should then hand back the certificate to the reservist with the amount of Rs. 3, retain the portion III as Voucher in support of the charge and send the Advance Notification (portion IV) by post to the Controller of Military Accounts of the particular district mentioned therein after signing and stamping it with the date stamp of the office. The amount thus paid should be charged to unclassified payments. The Deputy Accountant-General, Posts and Telegraphs, of each circle of audit will raise debits for the amount paid *plus* commission at the rate of 2 per cent. against the appropriate Controller, Military Accounts.

3. The Officers Commanding Reservists will inform the Head of the Circle annually of the number of reservists resident in the various areas to whom cash provision for subsistence advance will be necessary on General Mobilisation particularising, where practicable, the post offices at which men are likely to attend. When General Mobilisation is declared, Heads of Circles should instruct the head postmasters to make arrangements for keeping sub-offices supplied with sufficient funds for the purpose.

APPENDIX A.

APPENDIX A.

Specimen of Parchment Certificate.

I. A. F. Y-1953.

Serial No.....

I.

INDIAN ARMY RESERVE.

Railway Order.
Shipping Order.

GENERAL MOBILIZATION ONLY .

OFFICE STAMP.

The Railway authorities will detach and retain this order and after completing it
Shippingwith the amount due will send it to the C.M.A., P. & A. District, Calcutta,
C.M.A., Burma Independent District, Mawmyo,
C.M.A., Southern Command, Pooni,

for settlement.

The Station Master at

To

The Agent, Irrawaddy Flotilla Company at

The Agent.....Steamship Company.....

On presentation of this order, please issue to Reservist No.....Rank and Name
.....a 3rd class ticket by ordinary passenger train to
steamer without diet to
via.....

Cost chargeable to Military Department Rs.....

Station.....

Date.....

Commanding.....

(Class ticket No.....issued on.....19 ..)

APPENDIX A.

Serial No.....

V. A. F. Y-1953.

II.

INDIAN ARMY FORM.

N. U. A. T. E.

Name of Soldier.....

Religion.....

Father's name.....

Height.....feet.....inches. Chest.....inches. Waist.....inches

Former occupation or trade.....

Personal appearance.....

Particular marks.....

Age when transferred to the reserve.....years.....days.....

Village or town.....Pergunnah
District.....

Date of transfer to the reserve.....

This is to certify that the above-named soldier has been transferred to the reserve.

His character.....I also certify that the instructions contained in paragraph 11 of Annex XVIII, Regulations for the Army have been complied with.

Commandant of the Reserve.....19..

Signature.....

Date.....

Not to be filled. This form must be produced by the holder when called up for training. Its loss will, in the absence of a satisfactory explanation, constitute a military offence and will render the holder liable to bear the cost of its replacement.

APPENDIX A.

Serial No.....

III.

GENERAL MOBILIZATION ONLY.

To

The Postmaster,

.....

On presentation of this order please issue to Reservist No..... Rank and Name
the sum of rupees Three only (Rs. 3) and charge the same to the
 C. M. A. *.....District.

Station.....

.....

Date.....

Commanding.....

Serial No.....

IV.

GENERAL MOBILIZATION ONLY

ADVANCE NOTIFICATION.

Rupees Three only (Rs. 3) has been disbursed by me to Reservist No.....
 Rank and Name.....on this.....day
 of.....19 .

To

The Controller of Military Accounts,

*.....District.

NOTE.—This notification will be sent by the Postmaster direct to the C. M. A. as soon as possible after payment.

*District in which the Reserve Centre is situated (to be completed by the officer completing reservist's documents).

*Statement of charges incurred by the.....post office on account of
employment of special messengers for delivery of Mobilization covers, during
the month of....19 .*

1		2	3	4	5	6	7
No. and date of Mobilization cover.		Designation of officer by whom the cover is franked and name of office of posting.	Name and address of addressee as given on the Mobilization cover.	Date of receipt in office.	Amount paid.	Distance of the village from the post office.	Remarks showing dates on which the village postman went out on his beat and returned to the post office on each trip during the month.
No.	Date.						

Confirmed that all charges incurred by this office during the month have been included in the statement, that special messengers were not unnecessarily employed, and that the Mobilization covers were sent out for delivery within twelve hours after receipt.

Head Postmaster.

Dud.....39 .

***I certify that an examination of the postmen's and village postmen's books shows that the men were not proceeding on their beats in the direction of the villages for which Mobilization covers were sent out by special messengers.**

Inspector,
.....Sub-Division.

Dated.....19 ..

Certified that the covers were sent out for delivery within twelve hours after receipt.

Sub or Branch Postmaster.

Dated.....19 ..

*In the case of first class head offices, this certificate is not required.

If, in any case, it was not practicable to send out the covers within 12 hours after receipt, the reason for this should be stated and the certificate modified accordingly.

APPENDIX B.

APPENDIX B.

RULES REGARDING THE TREATMENT OF FOREIGN MONEY ORDERS IN THE INDIAN OFFICES OF EXCHANGE.

EXCHANGES OPEN.

1. Arrangements exist for the direct exchange of *sterling* money order (*i.e.*, money orders expressed in pounds, shillings, and pence) with the following countries and colonies:—

Countries and Colonies.	Indian Offices of Exchange.
Great Britain and Northern Ireland*	<i>Bombay.</i>
Nyasaland Protectorate	"
British Guiana*	"
Denmark	"
Egypt*	"
France*	"
Germany*	"
Saudi Arabia	"
Italy (including the Colony of Eritrea, Massowah and Assab) and Italian Somaliland (Mogadiscio).	"
Malta	"
Australia, Commonwealth of (British), <i>viz.</i> , New South Wales, Queensland, South Australia, Tasmania, Victoria and Western Australia.	<i>Calcutta and Madras.</i>
New Zealand	<i>Calcutta.</i>
Norway	<i>Bombay.</i>
Switzerland	"
Trinidad*	"
Union of South Africa*	"
Colony and Protectorate of Kenya and Uganda Protectorate and Tanganyika Territory*	"
Sudan*	"
Iraq*	"
Eire (Ireland)	"
Fiji Islands (British)	<i>Calcutta.</i>
Zanzibar*	<i>Bombay.</i>

NOTE 1.—In the above list the *principal* office of exchange is printed in italics. The *Bombay* office of exchange is the office of the Superintendent, Foreign Post, Bombay.

APPENDIX B.

NOTE 2—The money order accounts with the countries marked with an asterisk (*) are opened quarterly and with other countries quarterly.

NOTE 3—Selling money orders are indirectly exchanged with some of the countries and places referred to in clause 237 of the *Post and Telegraph Guide* through the intermediate agencies of the Postal Administrations of other countries, but for purposes of account and audit such transactions are treated as part of the account with the intermediate Administration.

NOTE 4—The maximum amount for which a single money order may be exchanged with India is named in the above list as £40. In the case of certain countries with which money orders are exchanged through Great Britain and Northern Ireland the limit varies from £10 to £50.

NOTE 5—Money orders drawn on Italy are advised to Rome through the Bombay office while money orders drawn on the Italian Colonies in Africa (Eritrea) and on Italian Somaliland are advised to Massala and Mogadiscio, respectively.

2 Arrangements exist for the direct exchange of rupee money orders (i.e., money orders expressed in rupees and annas) with the following countries and countries —

States and Countries	Indian Offices of Exchange.
India*	Bombay
Burma*	Calcutta and Madras
Ceylon*	Madras and Madras.
Hyderabad*	Calcutta.
British India	Calcutta, Bombay and Madras
British India (including Labour—British) and the Federated Malay States of Perak, Selangor, Negeri Sembilan and Johore.	Calcutta and Bombay
United States of America and Peru	Calcutta
Malay State of Kelantan	Ditto.
Malay State of Johore*	Ditto.
Maldives	Bombay.
Netherlands India	Calcutta, Bombay and Madras
Portugal	Calcutta
Siam	Ditto
Tamil Nadu	Calcutta, Bombay and Madras
Trinidad	Bombay
United States of America	Ditto
United States of America (Post Office Administration)	Ditto
United States of America	Ditto
United States of America	Bombay, Calcutta and Madras
United States of America	Bombay, Calcutta and Madras

APPENDIX I

States and Countries	Indian Offices of Exchange
Gwalior State*	<i>Agra, Jhansi, Narnaul, Ujjain Railway Station, Gwalior R. S. H. O. (Indore), Bhopal, Ambala and Delhi</i>
Jhansi State	<i>Ambala, Jhansi, Narnaul, Ujjain Railway Station, Gwalior R. S. H. O. (Indore), Bhopal, Ambala and Delhi</i>
Narnaul State	<i>Ambala, Jhansi, Narnaul, Ujjain Railway Station, Gwalior R. S. H. O. (Indore), Bhopal, Ambala and Delhi</i>
Patna State*	<i>Ambala, Delhi and Patna</i>

NOTE 1—In the above list, the principal office of exchange is printed in italics

NOTE 2—The money order accounts with the countries marked with an asterisk (*) are prepared monthly and those with the other countries quarterly, with the exception of the account with Sarawak which is prepared half yearly

NOTE 3—The maximum amount for which a single money order may be exchanged with the countries named in the above list, is Rs 600

NOTE 4—Money orders issued in British India are advised to Daman, Nagar Avdi and Bilasa through Bombay, to Diu through Bombay and Urr and to other places through Bombay and Belgaum. Money orders issued from Goa are advised to Bombay during the fair season of the year and to Belgaum during the monsoon (1st June to 30th September). Money orders issued from Daman are advised to Bombay only and those from Diu to Bombay and Urr and from other places to Portugal, India to Bombay and Urr and from other places

NOTE 5—Madras is the office of exchange for all mail money orders only exchanged with Ceylon

NOTE 6—Separate money order lists are exchanged with the Delhi office by the Delhi office of exchange in the Jhind State and with the Ambala office by the Kanpur and Meerut offices in the Patna State

LIST SYSTEM

The offices of exchange in respect of ordinary money orders exchanged with various foreign countries, except Great Britain and Northern Ireland, France, Germany, Eire (Ireland) and Portuguese India communicate to one another, by the first available mail, the particulars of money orders issued, by means of lists (Form F. M. O. 1). In respect of money orders exchanged with the countries named above, the particulars of money orders issued are also similarly communicated by means of lists which are sent by each mail, and in the event of there being no money orders to communicate blank lists are advised. The lists despatched from each office of exchange are numbered in consecutive series commencing with No 1 from the first list each calendar year

In respect of all mail money orders exchanged with various foreign countries the lists of exchange similarly communicate to each other the particulars of money orders issued by means of lists (Form F. M. O. 1). In respect of money orders exchanged with the countries named above, the particulars of money orders issued are also similarly communicated by means of lists which are sent by each mail, and in the event of there being no money orders to communicate blank lists are advised. The lists despatched from each office of exchange are numbered in consecutive series commencing with No 1 from the first list each calendar year

NOTE 1—Lists of money orders are issued with a serial number (1) Serial No., (2) No of receipt given to the holder (3) Name of holder and (4) Name of the office of issue and are accompanied by the original lists which after check by the receiving office of exchange are forwarded to the offices of destination for payment

NOTE 2—The lists exchanged with Indian States are sent bi-monthly and are numbered in a consecutive series commencing with No 1 from the 1st of each month

NOTE 3—The lists for the treatment of inland money orders advised by Indian States are sent in April to the Posts and Telegraphs Department

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NOTE 4.—V.-p. (trade-charge) money orders exchanged with Great Britain and Northern Ireland, Eire (Ireland), Zanzibar, Malaya (Straits Settlements (including Labuan-British) and the Federated Malay States of Perak, Selangor, Negri-Sembilan and Pahang), Kedah, Kelantan, Trengganu, Brunei or Johore are not advised in lists as the adjustment is made on the basis of actual payments. Such orders exchanged with Kenya, Uganda and Tanganyika Territory are, however, advised along with lists which are numbered in consecutive series commencing with No. 1 from the first list of each calendar year, and the adjustment is made on the basis of the lists, without regard to the actual payments to the senders of the v.-p. parcels. On receipt of trade-charge money order forms from the countries named above showing the amount to be remitted to sender of the C. O. D. parcel in India, C. O. D. inward lists are prepared in form F. M. O.-3 by the Indian office of exchange for C. O. D. money orders and sent to the Audit office for purposes of adjustment of the Inland Money Order book. Similarly, C. O. D. outward lists are prepared in form F. M. O.-2 on receipt of v.-p. money orders marked C. O. D. from the Indian post offices showing the amount to be remitted to sender of the C. O. D. parcel abroad, and sent to Audit.

Each entry in the C. O. D. outward list for each Audit office and the corresponding value-payable money orders advised to Great Britain and Northern Ireland, Eire (Ireland), or Zanzibar should also show a special serial number assigned by the Bombay office of exchange to each money order. These serial numbers will run consecutively commencing with No. 1 for each month and will form a separate series for each Audit office. The corresponding serial No. will also be noted on each trade-charge money order.

Exception.—Unlike the C. O. D. outward lists and money orders pertaining to other countries, the lists and money orders relating to Kenya, Uganda and Tanganyika Territory will show both sterling value as well as its rupee equivalent in each case.

NOTE 5.—Money order lists are sent from Malacca, Singapore and Penang (Malaya) to the Calcutta office of exchange although they do not receive such lists direct from India.

INWARD ORDERS.

4. Inward foreign money orders advised from all the foreign countries and colonies will be numbered in the journal of inward money orders issued, in one consecutive series commencing with No. 1 from the 1st of every month. In cases where both sterling and rupee money orders are advised to an Indian office of exchange, two series of Nos. will be used, one for the sterling and the other for the rupee money orders. Abstracts of inward lists rendered on the prescribed form F. M. O.-3 will be sent by the Indian office of exchange to the Home Audit office.

NOTE 1.—As a copy of the Ceylon inward telegraphic money order list is sent by the Colombo office direct to the Madras Audit office, the Madras office of exchange will furnish to that Audit office only a summary of the list (Form M. O.-56).

NOTE 2.—Telegraphic money orders are issued by the Patiala and Chamba States for payment in British India. The amount of the telegraph charges for these money orders should be sent to the Imperial office of exchange along with the money orders to be advised by telegraph. The offices of exchange will affix postage stamps of the value of the telegraphic charges received to the telegraphic money order advices. In the case of the Chamba State, the commission on these money orders should be credited in the inward list and for the purpose of charging in the account-current, one half per cent. on the total sum of money orders issued, the value and postal commission of the telegraphic money orders should be excluded from the total sum. In the case of the Patiala State, the value should be included in the total sum and the commission adjusted as in the case of ordinary money orders.

5. When an inward foreign money order is misappropriated by a postal official or is fraudulently taken payment of by an outsider and the amount has to be refunded to the remitter, the refund of commission will depend on the practice of the country of origin of the money order in similar cases in its inland service. The Indian office of exchange should, in all cases in which it does not know the practice of the country of origin, advise only the amount of the money order, adding that, if it is the practice in such cases to refund also the commission, credit may be taken by the country of origin for the Indian share of commission realised, i.e., commission at $\frac{1}{2}$ per cent.

NOTE.—It is not the practice with the Postal Administration of Straits Settlements to refund commission in such cases in its inland service.

OUTWARD ORDERS.

6. Offices of exchange will observe the rules prescribed for the advice of outward foreign money orders to their destination. But separate journals of foreign money orders advised must be maintained for the separation of

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the money orders issued in different months and from the different circles of audit and separate "abstracts" (Form F. M. O.-2) should be submitted to the respective Audit offices together with the money orders entered therein. Particular attention should be paid by the Indian office of exchange to the correct preparation of these separate abstracts for the Audit offices and mis-sorting of money orders should be carefully avoided.

NOTE 1.—The totals of all these lists should be consolidated at foot of the lists relating to the Audit office of the *principal* office of exchange.

NOTE 2.—The totals of undeliverable and service money orders shown in the Indian State Outward lists for Foreign Audit offices should be brought together in the Home Audit office lists and the aggregate totals entered on the reverse of the account-current.

NOTE 3.—Advices of payment are obtainable from all countries with which money orders are exchanged, except where the contrary is stated in respect of any such country in Section XII, Foreign Post Directory, *Post and Telegraph Guide*. For each such advice of payment the remitter has to pay a fee of three annas which is affixed in postage stamps to the outward foreign money order form in the space provided for the purpose. In the lists of outward money orders advised which are submitted to the different Audit offices, the letters "A. P." should be entered before the number of each such money order by the office of exchange.

7. If an outward money order is erroneously advised to a country, other than the country of destination, the postmaster of the Indian office of exchange should, immediately on receipt of information regarding the irregularity, advise the amount to the correct foreign country of payment, an intimation being subsequently sent to the Audit office. The absence of the money order in support of the entry in the correct outward list should also be explained by a suitable note against the item.

REPAYMENTS.

8. When an application for the repayment of an inward foreign money order to the remitter is received from the foreign country within the period of its currency, the Indian office of exchange will—

- (1) recall the money order from the office of payment, if lying there unpaid;
- (2) on receipt of the money order, advise its repayment through the next outward list; and
- (3) send the money order to the Audit office except in respect of money orders from Aden and Burma, in which cases the unpaid money orders should be sent to the countries of origin.

9. When the repayment is asked for after the currency of the money order has expired, a reference will be made to the Home Audit office of the office of exchange which issued the money order, and its sanction obtained to the repayment. An intimation should be sent to the Audit office after the repaid order is advised to the foreign country of issue.

Exception.—As money orders from Aden or Burma which cannot ultimately be paid in India are not sent to the Audit office [*vide* Note below rule 14], it is not necessary to make a reference to the Home Audit office with a view to obtaining its sanction to the repayment.

10. A monthly list of inward money orders that have become finally void, i.e., that have not been paid within six months of their issue, is sent by each Audit office to the Indian office of exchange through which the money order was originally advised. On receipt of this list, the money orders should be re-advised by the Indian office of exchange to the foreign country of issue. The re-advice of the money orders in respect of which some enquiry is proceeding should, however, be deferred till such enquiry is completed, and an intimation should be sent to the Audit office of the advice of repayment.

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The date of advice and the exchange account in which it will be included will be communicated to the Audit office.

NOTE 1.—Money orders from Aden or Burma which for any reason cannot be paid, are not sent to the Audit office but are disposed of by the Indian office of exchange concerned in accordance with the procedure prescribed in the Note below rule 14. A copy of the repayment list is, however, sent by the Indian office of exchange concerned to the Home Audit office as the orders are re-adviced.

NOTE 2.—P. money orders, advised from any foreign country or Indian State, and remaining undrawn for six months, are now re-adviced to the foreign country or Indian State of issue as before, but are adjusted in the Audit office by credit to Government.

NOTE 3.—As in the case of Iraq, the amount of money orders not ultimately paid, i.e., of the type which are void under the regulations of the country of payment, is credited to the country of issue without any previous reference, no void inward orders issued in lieu of Iraq money orders being received by the office of exchange. All the inward orders not paid in India, whether issued to the credit of Iraq Administration direct and shown in the exchange account as paid, or paid orders. A list of such repayments, together with the money orders, will be sent to the Audit office, as they are advised.

NOTE 4.—The amount of inward orders for which repayments are advised to the foreign country or State should be placed to the credit of that country in the exchange account of the month in which the repayments are advised.

12. The following instructions should be carefully followed in dealing with orders of outward orders:—

(1) When intimation is received from the country of payment, authorising the repayment of an outward order or stating that an order has become void, the office of exchange should issue at once a repaid order in favour of the remitter for the rupee value of the original order in the form prescribed for an inward foreign money order (sterling or rupee, as the case may be). The money order will, however, be impressed, in the place marked for the impression of the oblong m. o. stamp of the office of issue, by a special oblong stamp, denoting the office of exchange, date and

the letters R. P. O., thus—

R. P. O.
Bombay F.
2 June' 40.

The repaid order which will bear the number assigned to it in the repaid order list, will then be forwarded to the remitter's address on record in the Indian office of exchange.

(2) The repaid orders will be listed separately for each foreign country in the form prescribed for inward foreign money orders, but numbered in one consecutive series commencing with No. 1 from the 1st of every month. The number and date of the foreign list in which repayment has been sanctioned, should be noted in the repaid order list, which will be submitted monthly to the Audit office on the 1st of the following month.

NOTE.—In the case of sterling exchange countries, both the sterling value and the rupee value of the original order will be noted in the repaid order list.

(3) When the office of exchange receiving the sanction to the repayment is not the principal office of exchange for the foreign country concerned, it will fill up the particulars of amount, remitter's address, etc., in the proper form, but will not issue the repaid orders itself. Instead, it will transmit the filled-up forms, unnumbered and unstamped, along with a copy of the lists or sanctions received from the foreign country to the principal office of exchange. The latter will stamp each order with its R. P. O. oblong stamp referred to in clause (1) and other stamps, number it and forward it to the remitter's address noted therein for payment.

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(4) The sum thus shown in the repaid order lists for each foreign country should be exhibited to the credit of India in the exchange account concerned. Details of each money order need not be given in the list of repaid and void orders sent as an annexure to the exchange account. It will be sufficient if the number and date of the list of sanction received from the foreign country authorising repayment and the total amount of the same are noted, so as to enable the Audit office to verify the entry with the repaid order list already submitted.

(r) In the case of an outward money order, which is intercepted by the remitter before it has been advised to the country of payment, the actual sum in Indian currency, (less the commission) realised from the remitter will be refunded to him. In such cases the following entries should be made in a *manuscript* at the end of the reverse of the outward money order (sterling or rupee, as the case may be) and the signature of the remitter for repayment and the paying official of the post office should then be entered in the proper place:—

Received the sum specified
on the reverse.

Paid by
on...

Signature of remitter or
thumb-impression

Signature and designation of
officer who paid the amount.

The date-stamp of the post office of payment should also be impressed on the reverse of the order in the space provided for the impression of the round m. o. stamp of the office of exchange.

12. Repayment of money orders exchanged with Indian States is governed by rules 19 and 20 of Appendix A to the *Posts and Telegraphs Manual*, Volume V. Repayment of telegraphic money orders exchanged with Ceylon is effected in accordance with the procedure prescribed in rule 12 (f) of Appendix C (a). As these money orders are excluded from the calculation of commission in the exchange account (or account-current), they should, for the purpose of audit, be entered in a separate group at foot of the inward and outward lists and separate totals shown of them below the grand totals.

REDIRECTION.

13. The redirection of an inland money order to a foreign country or of an inward foreign money order to another foreign country is governed by rules 253 and 320. When, under the latter rule, a commission is claimed for the redirection, the postmaster of the Indian office of exchange concerned should discharge the original money order by a formal charge in his paid list and, after deduction of commission at the rate shown in rule 2 of Appendix C, issue a fresh outward money order for advice to the country of destination.

The remark "Issued in lieu of redirected (office) Inward ^{Sterling} Money Order No. ^{Rupce} dated" should be made in red ink against the entry of the fresh money order in the issue list to explain the credit of the commission.

RE-ISSUE.

14. Inward foreign money orders held in the Audit office as void may be re-issued by the Audit officer in favour of the payee, if the re-issue is applied for within six months of their issue. Re-issue may also be effected in favour of the remitter if a claim to that effect is received. The postmaster receiving

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the claim will make a reference to the Indian office of exchange concerned, which office will, after being fully satisfied as to the genuineness of the claim, apply to the Audit office for the re-issue of the void money order. Money orders are not, in such cases, re-issued by the Audit office without the cognisance and assent of the Indian office of exchange. The re-issue of a void inland money order for payment in a foreign country (other than an Indian State) is subject to the deduction from the value of the order of a fresh commission at the rates applicable to inland money orders or outward foreign sterling money orders, according as the settlement, country or place of payment is one on which orders are drawn in Indian currency or one on which they are drawn in sterling. No foreign money order may be re-issued after the expiration of six months from the date of its issue (*vide* also rule 10).

NOTE.—Money orders drawn in Aden or Burma on India, if received back in the Indian office of exchange from the Indian offices of payment with clear remarks "Refused", "Payee dead", "Unclaimed", "Not Known", or "Left", are at once re-issued to the country of origin in the repayment list for that country, a suitable remark being made in the "Inward list" at the same time. Money orders which may be received back unpaid in the Indian office of exchange with remarks other than those mentioned above, are kept in deposit in that office duly entered in the redirection book for further disposal pending receipt of instructions from the remitters in the country of origin. Such orders are disposed of by the Indian office of exchange either by payment in India or re-issue to the country of origin and are not sent to the Audit office as unpaid as is done in connection with the exchange with other foreign countries.

THROUGH MONEY ORDERS.

15. "Through Money Orders" are money orders advised by one foreign country to another through the medium of the Indian Post Office. The rules for the treatment of these money orders are contained in the Director-General's Memorandum of instruction for Indian offices of money order exchange in dealing with through foreign money orders, and reproduced in Appendix C of this Volume.

NORM.—It should be clearly understood that in connection with the repayment of "through" money orders exchanged with various foreign countries except Burma, no Postal Service money order should be issued by the Indian office of exchange to which the repayment is advised by the foreign country of payment, but that the amount should be written back through the exchange accounts with the countries of issue and payment. In connection with the repayment of "through" money orders originating in or returned from Burma, the orders are entered in the repayment lists instead of their adjustment, as "Special items", in the money order exchange accounts between India and Burma. In other respects, the procedure followed in re-advicing "through" money orders exchanged with other foreign countries should be observed in connection with re-advicing "through" money orders issued in or returned from Burma.

EXCHANGE ACCOUNTS.

16. These are prepared periodically according to the terms of the agreement entered into with the several countries and Administrations. In the case of some countries, the accounts are prepared by the *principal* Indian office of exchange in form F. M. O.-10, and in the case of others, by the *principal* foreign office of exchange. Copies of all accounts are submitted by the principal Indian office of exchange to the Home Audit office.

17. In respect of the money order transactions with the several States of the Commonwealth of Australia, *viz.*, New South Wales, Queensland, South Australia, Tasmania, Victoria, and Western Australia, the Calcutta office of exchange receives a separate exchange account from each such State, but submits to the Audit office a combined exchange account showing the transactions with each State separately.

18. All Indian offices of exchange which are authorised to send or receive lists to or from a foreign office of exchange, but which are not entrusted with the duty of preparing or receiving exchange accounts, should furnish the principal Indian office of exchange, which prepares or deals with the

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account, with copies of each inward and outward list advised through those offices.

NOTE.—In the case of money order exchanges with Indian States, each Imperial office of exchange prepares an account-current showing its own transactions and forwards a copy thereof to the Delhi Audit office. A copy of the account is also forwarded to the *principal* Imperial office of exchange to enable that office to prepare a General account-current for submission to the Audit office.

19. A commission at one-half per cent. on the *total* amount of money orders advised in either direction is credited through the exchange account or account-current to the country of payment. No commission is adjusted on money orders re-advised for repayment to remitters or communicated as finally void.

NOTE 1.—In order to avoid the inclusion of fraction of a penny or anna in the exchange account or account-current with all foreign countries, except Egypt, fraction below *half* should be neglected and higher fraction taken as a *complete* penny or anna. In the exchange account with Egypt fraction up to half a penny should be neglected and more than half a penny rounded up to a *complete* penny.

NOTE 2.—In the case of money order transactions with Indian States, the adjustment of commission should be shown in the (ordinary) accounts-current prepared by the several Imperial exchange offices and the total amount (inclusive of commission) creditable to each Administration, exhibited in the General account-current in which no adjustment on account of commission should be shown.

20. Errors and discrepancies relating to previous lists and accounts should be adjusted in the exchange account or account-current open at the time of adjustment, through the head "Special items", and *should, on no account, be added to, or deducted from, the total of the current inward or outward list*, unless this mode of adjustment is specifically provided in the agreement with the foreign country concerned.

NOTE 1.—Value of stores supplied by the Indian Posts and Telegraphs Department to the Iraq Postal Administration and the cost of overprinting of "Kuwait" stamps are included as "Special items" in the money order exchange account between the Post Office of India and the Post Office of Iraq operating in Kuwait.

NOTE 2.—In the General accounts-current with Indian States, the amounts adjustable under the head "Special items" are those which relate (1) to short or excess remittances made in settlement of previous accounts, and (2) to errors and discrepancies noticed in previous General account-current. Adjustments relating to errors and discrepancies noticed in inward and outward lists should appear under the head "Special items" in the (ordinary) account-current concerned and not in the General account-current.

ADJUSTMENT.

21. The postmaster of the Indian office of exchange should keep a watchful eye over the settlement of the balances of the exchange accounts with the foreign countries. If the balance is due to the Foreign Post Office, he will remit the amount as soon as the exchange account is prepared. If, on the other hand, the balance is in favour of India, he should see that it is remitted by the Foreign Post Office strictly in accordance with the Money Order Arrangement (or Convention) with the Administration concerned. Whenever a foreign country is found to make inordinate delay in adjusting an account, notwithstanding his request to adjust it promptly, he will bring the matter to the notice of the Head of the Circle, who will address the chief postal authority of the Foreign Post Office on the subject.

NOTE 1.—This rule applies also to the money order accounts-current with Indian States.

NOTE 2.—In money order transactions with Hongkong, if the balance of an exchange account be in favour of Hong Kong, it should be carried forward to the next account or remitted according to the request of that Administration.

22. Advance remittances are received from, and made to, the following countries and colonies, if, in the interval of the settlement of the exchange account, the balance is found to exceed the amount noted against each. The postmasters of the Indian offices of exchange should diligently watch the receipt of these advance remittances, and call for a remittance from the indebted foreign Postal Administration whenever the prescribed limit is

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exceeded, an intimation of the action taken being at the same time sent to the Home Audit office.

Countries and Colonies.	Amount.	Countries and Colonies.	Amount.
Nyasaland Protectorate	£ 500	Seychelles	Rs. 3,000
British Guiana	£ 500	Siam	Rs. 5,000
Denmark	£ 1,000	Portugese India	Rs. 5,000
France	£ 1,000	Somalland Protectorate	Rs. 10,000
Norway	£ 500	Zanzibar	£ 1,000
Netherlands Indies	Rs. 5,000	Eire (Ireland)	£ 500
Trinidad	£ 500	Kenya, Uganda and Tanganyika Territory	£ 1,000
Hong Kong	Rs. 5,000	Sudan	£ 1,000
Kelantan	Rs. 5,000	Union of South Africa	£ 500
Kuwait operated by the Iraq Postal Administration	Rs. 10,000	Iraq	£ 1,000
North Borneo	Rs. 1,000	Fiji	£ 500
Republic of China	Rs. 5,000	Saudi Arabia	£ 1,000
Sarawak	Rs. 1,000		

NOTE 1.—Weekly advance remittances are received from Ceylon in consideration of heavy drawings upon India by that Administration. Ceylon also remits to the Presidency Postmaster, Calcutta, the balance of its money order accounts with Hong Kong whenever it is found due to that Administration. These remittances are taken by the Calcutta General Post Office in settlement of the amount due to India from Hong Kong.

NOTE 2.—Cheques are drawn by the Sarawak Administration in Straits Currency upon a Singapore Bank. These are cashed in Calcutta at the current rate of exchange and the amount actually received in rupees is credited in favour of the Administration in adjustment of the money order balance due from it.

NOTE 3.—An advance remittance of £1,000 is received regularly from Zanzibar at the end of each month through the Accountant-General, India Office, London.

NOTE 4.—An *interim* payment towards the monthly adjustments is effected weekly by the Post Office of Malaya as well as by the Post Office of Johore by means of a draft for an amount estimated to cover local issue during the previous week. It is also open to those Offices to protect themselves against possible fluctuations of exchange by sending, at their discretion, a draft covering estimated future issues for an additional one week.

NOTE 5.—An *interim* payment towards the monthly adjustment is effected weekly by the Post Office of Burma in the manner stated in Note 6 below rule 23, for an amount estimated to cover the amount due for transactions during the previous week. The amount of advance remittance must not fall below three-fourths of the amount due and in the event of its falling short, any excess over Rs. 50,000 of the balance due should carry interest, at the rate of 5 per cent. *per annum*, from the 16th of the succeeding month to the date of clearance of the amount outstanding.

23. Remittances received from, or made to, foreign countries should be credited or debited, as the case may be, in the schedule of miscellaneous (unclassified) receipts or payments of the principal Indian office of exchange, an intimation being sent to the Home Audit office.

NOTE 1.—The exchange accounts with France, Italy, Norway, Denmark, Switzerland, Germany and Iraq, when due to India, are settled through the General account with Great Britain and Northern Ireland. The balance due to India on account of direct exchange of sterling money orders with other countries are settled by remittances through the Accountant-General, India Office, London. The accounts relating to other exchanges are settled by cash-remittances (*vide* also Notes 2 and 3). In respect of the exchange account with the Union of South Africa, no remittance is made until the balance due to, or by, India exceeds £100 (*vide* Article 25 of the Arrangement for the exchange of money orders between India and the Union of South Africa).

NOTE 2.—The General accounts-current with the Patiala, Chamba, Jhind and Nabha States are settled by book transfer through the account-current with the Accountant-General, Punjab.

NOTE 3.—The money order transactions with the Commonwealth of Australia are not adjusted separately for each State, but the net balance (generally due to India) on account of transactions with all the States, taken together, is remitted by the Commonwealth Central Administration, Melbourne, by means of a bill of exchange on London, drawn in favour of the Accountant-General.

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India Office, London, and sent to him direct. An intimation of the amount of remittance together with an advice as to the account period to which the remittance relates is, at the same time, sent to the Accountant-General, Posts and Telegraphs.

NOTE 4.—The bills of exchange, received from Fiji and Malta in settlement of money order transactions with those countries, are dealt with in the manner indicated in the preceding note.

NOTE 5.—The balance due to India on account of money order transactions with Mauritius is adjusted through the exchange account between the Accountant-General, Posts and Telegraphs, and Accountant-General, Central Revenues.

NOTE 6.—The balance of the money order exchange account between India and Burma, when in favour of the former country, is communicated by the Post Office of Burma to the Accountant-General, Burma, at the time of returning an accepted copy of the account to the Indian Post Office, and when in favour of the latter country is communicated by the Indian Post Office to the Accountant-General, Central Revenues, India, at the time of forwarding the account to the Post Office of Burma. The Accountant-General, Burma, on receipt of the intimation, issues instructions to the Central Accounts Office of the Reserve Bank of India, Calcutta, for adjustment of the amount through the balances of the Governments of the two countries at that Bank, at the time of issuing instructions to the Bank for the next weekly *interim* payment as provided in Note 5 below rule 22 and at the same time forwards a copy of the instructions to the Accountant-General, Central Revenues, India. A similar procedure is also observed by the Accountant-General, Central Revenues, India, in adjusting the balance due to the Post Office of Burma. An intimation regarding the adjustment together with an advice as to the account period to which the adjustment relates, is sent by the principal office of exchange to the Home Audit office.

In the event of non-adjustment of an account in the manner stated above, the balance of such account bears interest at the rate of 5 per cent. *per annum* from the due date of payment till the date on which the payment is made and the interest is carried to the debit of the Administration in arrear in the following account.

NOTE 7.—The balance expressed in Rupee Currency (due to India) on account of money order transactions with Aden is adjusted either by means of sterling drafts on London at the rate of exchange communicated by the Director-General from time to time, or by means of rupee drafts on Bombay in favour of the Superintendent, Foreign Post, Bombay, as may be convenient to the Administration. The sterling drafts on London are drawn by the Crown Agents for the Colonies in London in favour of the Accountant-General, India Office, London, and sent to him direct and an intimation of the amount of the remittance together with an advice as to the account period to which the remittance relates is, at the same time, sent to the Accountant-General, Posts and Telegraphs, New Delhi, the Deputy-Accountant General, Posts and Telegraphs, Nagpur and the Superintendent, Foreign Post, Bombay.

24. As regards the money order exchange with the Indian States of Patiala, Jhind and Nabha, the Imperial Post Office shall, as soon as possible, after the 1st of April of each year, examine the monthly accounts-current of the previous year and determine the average balance on account of money orders due to or from the Indian State on the last day of each month. When such average balance is not less than Rs. 5,000, the indebted Postal Administration shall make over to the other the sum of Rs. 5,000 or the multiple of that sum which shall most nearly approximate to the actual average monthly balance. This sum will remain in the hands of the Postal Administration to which it is entrusted as a fixed imprest. It will not be shown in the monthly accounts-current and will be subject to revision at the beginning of the following year.

25. As regards the money order exchange with the Gwalior State, the State is required to pay in advance monthly to the Imperial Post Office 90 per cent. of the average balance of the monthly transactions of the previous financial year, the remainder being paid as soon as the month's accounts are audited. This payment of 90 per cent. should be made within one week of the close of the month to which it relates, and the remainder, which will be more than enough to cover any sums under discussion, immediately on settlement of the account.

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List of Account Rules in Appendix B.
(Issued under the authority of the Auditor-General.)

Rule

- #### 4. Inward orders.

APPENDIX B (a).

Memorandum of instructions for the Bombay office of account in dealing with the General Account with London.

1. *Preparation of General Account.*—(1) The general account with the British Post Office is prepared by the Superintendent, Foreign Post, Bombay, in form F. M. O.-12 in which are incorporated detailed accounts of correspondence, parcels including the amounts of customs duty and other charges and money orders exchanged between India and Great Britain and Northern Ireland. The amounts of trade-charge money orders paid in India and in Great Britain and Northern Ireland, the balance of the account of British postal order transactions in India including the amount on account of transfers of savings bank account with Great Britain and Northern Ireland, the amounts of compensation for lost and damaged articles, the charges due on radio telegrams exchanged between India and Great Britain and Northern Ireland and the transit charges on air mail correspondence are also shown in the general account with the British Post Office by the Superintendent, Foreign Post, Bombay.

(2) The open transit and closed mail accounts for correspondence passing through India and Great Britain and Northern Ireland are prepared on the Union system and the amounts relating thereto are entered only once a year and settled through the general account with Great Britain and Northern Ireland, the figures being taken from the general statistical account received from the British Post Office.

2. *Disposal of General Account.*—(1) Two copies of the general account should be forwarded by the Superintendent, Foreign Post, Bombay, to the Comptroller and Accountant-General, General Post Office, London, enclosed in a postal service registered cover, by the first mail in the second month after that to which the account relates, unless the date of the mails falls on the 1st or 2nd of the month in which case the copies should be despatched by the second mail.

(2) Two copies of it should be forwarded to the Deputy Accountant-General, Posts and Telegraphs, Nagpur, so as to reach him punctually on the 3rd of the second month following the month of the general account with a request to adjust the balance due to or from the British Post Office by a credit or debit, as the case may be, in the account between England and India, and to communicate the particulars of the adjustment to the Accountant-General, India Office, London. A letter stating the balance due to or from the British Post Office should also be sent by the Superintendent, Foreign Post, Bombay, to the Accountant-General, India Office, London. Copies of all correspondence and of all the necessary documents relating to the several adjustments made in the general account, together with a statement showing particulars of the credits due to India and British Post Office, respectively, on account of parcels transmitted under the system of prepayment of customs duty and other charges, should accompany the copies of the general account sent to the Deputy Accountant-General, Posts and Telegraphs, Nagpur.

(3) One copy of the general account and its accompaniments will be returned to the Superintendent, Foreign Post, Bombay, after examination by the Comptroller and Accountant-General of the General Post Office, London. If the account is returned with any corrections, it will be accompanied by a note showing the difference due to the corrections. When a

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note of error is received, the corrections should be examined and verified; and if found correct, the amount in question should be adjusted by the Superintendent, Foreign Post, Bombay, in the next general account by an entry, with a reference to the note of error, against the appropriate item. The corrected accounts returned from London should be sent to the Deputy Accountant-General, Posts and Telegraphs, Nagpur, with the note, after correcting the office copies on record in Bombay. If the general account is returned accepted from London without correction, it should be filed in a separate file.

(4) The office copy of the general account should be filed in an annual file

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APPENDIX C

MEMORANDUM OF INSTRUCTIONS FOR INDIAN OFFICES OF MONEY ORDER EXCHANGE IN DEALING WITH "THROUGH" FOREIGN MONEY ORDERS.

(Issued under the authority of the Auditor-General.)

"Through" foreign money orders—i.e., money orders for the transmission of which from the foreign country of issue to that of payment the Indian Post Office acts as an intermediary—may be advised to Indian offices of exchange by any of the foreign countries with which direct money order exchanges have been established. Such money orders will be advised to the Indian office of exchange in the same money order lists as money orders for payment by the Indian Post Office itself, but under a separate heading—"Through money orders drawn upon (*name of country*)". The credits to India on account of such orders will be the same as on money orders payable in India, viz., the amounts of the orders *plus* a half per cent. commission.

2. When such a money order is advised to an Indian office of exchange, an inward order should not be prepared; but a "forward order" should be drawn by that office on the country of payment for the amount advised from the country of issue, *less* deduction at the rate shown below:—

When the country of payment is one to which money orders are advised in Indian currency (Rupees)—

	Rs. A.
On sums not exceeding Rs. 10	0 2
On sums exceeding Rs. 10, but not exceeding Rs. 25	0 4
On sums exceeding Rs. 25	0 4

for each complete sum of Rs. 25 and 4 annas for the remainder, provided that if the remainder does not exceed Rs. 10, the deduction for it shall be only 2 annas.

When the country of payment is one to which money orders are advised in sterling—

	s. d.
On sums not exceeding £1	0 3
On sums exceeding £1, but not exceeding £2	0 5
" " £2, " " £3	0 8
" " £3, " " £4	0 10
" " £4, " " £5	1 0
" " £5	1 0

for each complete sum of £5, and 1s. for the remainder provided that if the remainder does not exceed £1, the deduction for it shall be only 3d.; if it does not exceed £2, the deduction for it shall be only 5d.; if it does not exceed £3, the deduction for it shall be only 8d.; and if it does not exceed £4, the deduction for it shall be only 10d.

The forward order should be prepared in the form for outward sterling orders or for outward rupee orders, according as the country of payment is

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one on which orders are drawn in sterling or one on which orders are drawn in Indian currency (*see list at foot*) and subject to the following special procedure, the forward order should be treated like any other outward foreign order issued on the same country of payment:—

- (1) The forward order should be entered in the journal and list of inward orders prepared by the Indian office of exchange, but not in its journal and list of ordinary money orders issued

**Countries with which India has direct money order exchanges on which money orders are drawn in Indian currency (Rupees).*

Aden.	Mauritius.
British Somaliland.	
Burma.	Netherlands Indies.
Ceylon.	
China, Republic of—.	North Borneo (State of—).
Hong Kong.	
Iran.	Portuguese India.
Johore.	
Kedah.	Sarawak.
Kelantan.	
Kuwait (post offices operated by the Iraq Postal Administration in Kuwait).	Seychelles.
Malaya [Straits Settlements (including Labuan-British) and the Federated Malay State of Perak, Selangor, Negri-Sembilan and Pahang].	Siam.

Countries with which India has direct money order exchanges on which money orders are drawn in sterling.

Australia, Commonwealth of (British), <i>viz.</i> , Iraq.	
New South Wales, Queensland, South Australia, Tasmania, Victoria and Western Australia.	Italy (including Erithrea, Massowah and Assab) and Benadir (Italian Somaliland).
	Kenya, Uganda and Tanganyika Territory.
British Guiana.	Malta.
Denmark.	New Zealand.
	Norway.
Egypt.	Nyasaland Protectorate (British Central Africa).
	Saudi Arabia.
Eire (Ireland).	Sudan.
	Switzerland.
Fiji.	Trinidad.
France.	Union of South Africa.
Great Britain and Northern Ireland.	Zanzibar.

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- (2) The entry of the forward order in the journal and list of inward orders should be made in red ink in a separate group under the heading "Forward orders", the amount advised from the country of issue (together with its rupee equivalent in the case of sterling money orders) being shown in the journal and list in the proper columns and included in the total; in the column for the head or sub office of payment should be entered the name of the country of payment, with the name of the Indian office of exchange† by which the forward order is to be advised to that country; and in the column for 'Remarks' should be shown the amount, as originally advised from the country of issue, with particulars of any conversion from sterling into Indian currency, or *vice versa* [see clauses (6) and (7) below], and of the deduction made according to the rates given above.
 - (3) The words "Forward order advised from (*name of country*) with inward list No. (*No.*), dated (*day, month and year*)" should be written on the forward order; and care should be taken to enter on it the full name and address of the original remitter in the country of issue.
 - (4) In the Indian office of exchange† to which the forward order is sent to be advised to the country of payment, the particulars of the order should be entered in the journal and list of foreign outward orders, but this entry should be made in red ink in a separate group; the column for commission will have to be left blank; the word "Forward" should be written in the column for "Remarks"; and the name of the country of issue, with the name of the Indian office of exchange by which the forward order was prepared, should be entered in the column for the head or sub office of issue. The forward orders should be sent to the Audit office concerned with the list of foreign outward orders in which it is entered.
 - (5) If the money order was advised from the country of issue in sterling and the country of payment is one on which orders are drawn in sterling, the amount (after making the deduction shown above) to be advised to the country of payment should be entered only in sterling on the forward order and in journals and lists.
 - (6) If the order was advised from the country of issue in sterling and the country of payment is one on which orders are drawn in Indian currency, the sterling amount advised should be converted into Indian currency at the rate of conversion applicable to money orders advised in the same list for payment in India, and this amount in Indian currency, *less* the deduction shown above, will be the amount to be entered on the forward order and advised to the country of payment. Only the amount of the forward order in Indian currency should be entered on it without any sum in sterling.
 - (7) If the order was advised from the country of issue in Indian currency and the country of payment is one on which orders are drawn in sterling, the amount advised in Indian currency should be converted into sterling at the rate of conversion applicable to outward sterling money orders issued on the date on which the forward order is drawn. This amount in sterling, *less* the deduction shown above, will be the amount to be entered on the

†This will in many cases be the same as the Indian office of exchange to which the original money order was advised by the country of issue.

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forward order and advised to the country of payment. Only the amount of the forward order in sterling should be entered on it without any sum in Indian currency.

- (2) If in any of the cases mentioned in the three preceding clauses the amount of the forward order (in the currency in which it is to be advised to the country of payment) exceeds the maximum amount for which a single money order may be drawn in that country, two or more orders should be prepared so as to keep within the prescribed limit; but when this is necessary, an explanatory remark should be written for the information of the Audit office concerned on each forward order against its entry in the Inward List sent to that office. A similar remark should also be written against the entry of each forward order in the Inward Journal.

3. In the Indian office of exchange by which the forward order is to be advised to the country of payment, the order will be included in the next money order list sent to that country. When the accounts are prepared, the amount of the forward order will be credited to the country of payment in the same way as the amounts of orders issued in India on that country, with the addition of the usual commission of $\frac{1}{2}$ per cent.

ILLUSTRATIONS.

- (1) *When the exchanges with the countries of issue and payment are both in rupee currency.*—The order advised by the country of issue is for Rs. 83, and the deduction to be made is, therefore, 14 annas. A forward order should be prepared on an outward foreign rupee money order form for Rs. 84-2, and if the forward order is to be advised to the country of payment by another Indian office of exchange, it should be sent to that office in the usual course. The amount of the forward order (Rs. 84-2) should be advised to the country of payment by the Indian office of exchange to which it is sent in the next money order list for that country; and the amount of the forward order (Rs. 84-2) plus $\frac{1}{2}$ per cent. as commission on that amount, will be credited in the usual way to that country when the accounts are prepared.
- (2) *When the exchanges with the countries of issue and payment are both in sterling.*—The order advised by the country of issue is for £5 10, and the deduction to be made is, therefore, 1s. 3d. A forward order should be prepared on an outward sterling money order form for £5-9, and if the forward order is to be advised to the country of payment by another Indian office of exchange, it should be sent to that office in the usual course. The amount of the forward order (£5-9) should be advised to the country of payment by the Indian office of exchange to which it is sent, in the next money order list for that country; and the amount of the forward order (£5-9) plus $\frac{1}{2}$ per cent. as commission on that amount, will be credited in the usual way to that country when the accounts are prepared.
- (3) *When the exchange with the country of issue is a sterling one, and the country of payment is a rupee one.*—The order advised by the country of issue is for £18-18-1. The rupee equivalent of £18-18-1, at the rate of conversion applicable to money orders issued in the same list for payment in India, is Rs. 283-12-0 and the deduction to be made from this sum is Rs. 2-14-0. Rs. 280-14-0 is, therefore, the sum to be added to the country of payment and a forward order for this amount should

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be prepared on an outward foreign rupee money order form. If the forward order is to be advised to the country of payment by another Indian office of exchange, it should be sent to that office in the usual course. The amount of the forward order (Rs. 280-14-0) should be advised to the country of payment by the Indian office of exchange to which the forward order is sent, in the next money order list for that country; and the amount of the forward order (Rs. 280-14-0), *plus* $\frac{1}{2}$ per cent. as commission on that amount, will be credited in the usual way to that country when the accounts are prepared.

- (4) *When the exchange with the country of issue is a rupee one, and that with the country of payment is a sterling one.*—The order advised by the country of issue is for Rs. 138-12-0. The sterling equivalent of Rs. 138-12-0, at the rate of conversion applicable to outward sterling money orders issued on the date on which the forward order is drawn, is £9-5-0, and the deduction to be made from this sum is two shillings. A forward order should, therefore, be prepared on an outward sterling money order form for £9-3-0, and if the forward order is to be advised to the country of payment by another Indian office of exchange, it should be sent to that office in the usual course. The amount of the forward order (£9-3-0) should be advised to the country of payment by the Indian office of exchange to which it is sent, in the next money order list for that country; and the amount of the forward order (£9-3-0), *plus* $\frac{1}{2}$ per cent. as commission on that amount, will be credited in the usual way to that country when the accounts are prepared.

4. If in any case a "through" money order has to be advised back as unpaid to the country of issue, the actual amount of the order in the currency in which it was originally advised from that country should be written back, *less* the commission due to the Indian Post Office for the through service. This commission should be calculated according to the scale applicable to the currency in which the order was originally expressed, as given in paragraph (2) above.

EXAMPLE.—If a money order for £10 drawn by France on the Straits Settlements through the Indian Post Office is to be re-advised to France as unpaid, the amount to be written back will be £9-18-0, that is to say, £10 *less* 2s. on account of commission.

APPENDIX C(a).

Memoranda of instructions for the guidance of the Indian offices of Money Order Exchange in dealing with foreign telegraphic money orders (including Indo-Ceylon and Indo-Aden telegraphic money orders).

(A) For the office of the Superintendent, Foreign Post, Bombay, and the Calcutta General Post Office.

1. The names of foreign countries with which telegraphic money orders can be exchanged, the respective frontier telegraph offices and offices of money order account relating to the exchanges are noted below:—

Names of countries.	Indian frontier telegraph offices.	Indian offices of money order account.
Great Britain and Northern Ireland.	Bombay Central Telegraph Office.	Office of the Superintendent, Foreign Post, Bombay.
Eire (Ireland)	Ditto.	Ditto.
Kenya, Uganda and Tanganyika Territory.	Bombay Central Telegraph Office.	Office of the Superintendent, Foreign Post Bombay.
Nyasaland Protectorate . .	Ditto.	Ditto.
Mauritius	Ditto.	Ditto.
Zanzibar	Ditto.	Ditto.
Aden	Ditto.	Ditto.
Seychelles	Ditto.	Ditto.
Iraq	Karachi Telegraph Office.	Ditto.
Malaya [Straits Settlements (including Labuan-British) and the Federated Malay States of Perak, Selangor, Negri-Sembilan and Pahang.] Trengganu (through Malaya) .	Madras Central Telegraph Office.	Calcutta General Post Office.
Kelantan	Ditto.	Ditto.
Kedah	Ditto.	Ditto.
Johore	Ditto.	Ditto.

2. An advice relating to a telegraphic money order issued in India for payment in any of the countries named in the preceding rule should pass direct through the respective frontier telegraph office which maintains separately for each country two distinct series of Nos.—one for telegraphic money orders paid for at the ordinary rate and the other for those paid for at the deferred rate—and assigns to each advice a new No. from the appropriate series, beginning with No. 1 on the 1st of January of each year. The new serial No. assigned to a telegraphic money order paid for at the deferred rate should have a cipher prefixed to it in order to distinguish telegraphic money orders of this class from those paid for at the ordinary rate. The frontier telegraph office will send by post to the appropriate

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Indian office of money order account a copy of the telegraphic money order advice showing both the original No. assigned to it by the office of issue and the new serial No. assigned by itself. The copy of the advice will enable the Indian office of account to apply the usual tests in the way of comparing the advice with the postal confirmation when the latter comes to hand, before bringing the item into account in the money order advice list.

3. An inward telegraphic money order from a country named in rule 1, which also will be numbered by the foreign frontier office in the same way as an outward telegraphic money order from India, will be advised direct to the respective Indian frontier telegraph office. The latter office will first satisfy itself about the genuineness of the order by checking the serial No. borne by the advice, enter each message in a special register maintained for the purpose, and signal the advice to the Indian office of payment direct forwarding at the same time by post a copy of the message to the Indian office of account concerned. The latter office will check this copy with the attested copy of the advice received from the office of payment and the list of telegraphic money orders received from the country of issue and take steps to adjust the amount of the order in the money order account with the country from which the telegraphic money order was received.

NOTE 1.—Telegraphic money orders both ordinary and deferred and advised from Malaya, Kedah or Iraq, are numbered consecutively from the same series maintained by the respective foreign offices, but, in the case of the last-named country, the series maintained by the Basra office of exchange is different from that maintained by the Bagdad office.

NOTE 2.—Deferred and ordinary telegraphic money orders from Zanzibar to Bombay will have the letters "C" and "D", respectively, prefixed to their serial No.

4. Telegraphic money orders advised to a foreign country should be included by the respective offices of account in lists headed "Advised by telegraph" with the help of the copies of the advices received by it from the frontier telegraph office and the postal confirmations received subsequently from the offices of issue. The particulars of each telegraphic money order including the full address of the payee, and the numbers assigned to the telegraphic money order by the office of issue and the frontier telegraph office should be entered in these lists. The postal confirmation should be carefully examined and, in respect of each bearing the entry "A. P. Due" in the upper right-hand corner, the letters A. P. should be written against the relative entry in the telegraphic money order advice list. These lists should be separate from those of ordinary money orders and the two classes of telegraphic money orders should be grouped separately under proper headings in each list. The telegraphic money order advice list should, however, bear the same No. (with the letter T. prefixed to it) and date as the No. and date of the outward lists of ordinary money orders despatched by the same mail, and the total of the former lists should be entered at foot of the latter and a grand total struck. A similar procedure will be followed by each of the countries named in rule 1 in respect of telegraphic money orders advised to India and there will thus be no necessity for a separate account for telegraphic money orders. An extract from the telegraphic money order outward list should be prepared for each of the four audit offices to which it should be sent, together with the copies of the telegraphic money order advices in support of the entries made therein.

NOTE.—As the remitter of a money order is entitled to obtain, free of charge, an acknowledgment of the payment of the amount of the order signed by the payee, it is not necessary to write the letter "A. P." in any case in the telegraphic money order advice list for Aden.

5. Telegraphic money orders which cannot ultimately be paid or are refused by the payee, or which the remitters desire to be repaid to themselves, should not be resigalled, but should be returned to the country of origin for repayment to the remitters, as ordinary foreign void or repaid money orders, but in respect of these money orders, commission at $\frac{1}{2}$ per

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cent. should not be credited back to the country of origin of the orders. The amounts of the repaid or void telegraphic money orders should be placed at the disposal of the country of issue, either by letter in compliance with applications for repayment from the post office of issue or in lists of order which have become void. The original particulars of these telegraphic money orders should be included in the lists of void or repaid orders which accompany the accounts for the period concerned. The totals of these lists, which will thus include both ordinary and telegraphic money orders, should be carried to the credit of the country of issue in the money order account.

6. The entries relating to telegraphic money orders in the inward money order lists will be checked by the respective account office with the copies of the advices received by it from the frontier telegraph office and the attested copies of telegraphic advices received from the offices of payment in India.

7. The account office concerned will receive from the respective frontier telegraph office a copy of every non-delivery report or paid service advice relating to outward or inward foreign telegraphic money orders and will take a careful note of any alterations that are made in the name and address of the payee.

8. Any error or discrepancy that may be discovered at Bombay or Calcutta should be settled in communication between the Superintendent Foreign Post, Bombay, or the Presidency Postmaster, Calcutta, and the officers concerned specified below, and any re-adjustments that may be necessary, should be made in the money order account then in hand.

Name of country.	Designation of officers.
(1) Great Britain and Northern Ireland	Controllor, Money Order Department General Post Office, London.
(2) Eire (Ireland)	Postmaster, Dublin.
(3) Aden	Postmaster, Aden.
(4) Kenya, Uganda and Tanganyika Territory.	Chief Accountant, G. P. O., Nairobi.
(5) Nyasaland Protectorate	Postmaster, Zomba.
(6) Mauritius	Postmaster, General Post Office, Port Louis.
(7) Zanzibar	Postmaster, Zanzibar.
(8) Seychelles	Postmaster, Seychelles.
(9) Iraq	Postmaster, Basrah Head Office.
(10) Malaya	Central Accounts Office, Kuala Lumpur.
(11) Trengganu (through Malaya)	Postmaster, Singapore.
(12) Kedah	Postmaster, Alor Star Post Office.
(13) Kelantan	Postmaster, Kota Bharu.
(14) Johore	Postmaster, Johore Bahru.

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9. Special care should be taken that all errors and discrepancies relating to foreign telegraphic money orders are treated as matters requiring immediate attention, and that they are not allowed to be dealt with in a routine way. Such irregularities should be reported to the country of issue, by paid service telegram, if necessary. Paid service telegrams (or advices as they are commonly called) are usually exchanged in the names of the telegraph offices of destination and origin (see *Posts and Telegraphs Manual*, Volume XI, Part IV, paragraph 440). When an account office wishes to call attention to any error or discrepancy in an inward or outward foreign telegraphic money order, it will be necessary to ask the proper frontier telegraph office to frame the advice, as that office would have to quote the reference and transfer number in the authorised form adopted by telegraph offices. The advices should be classed FET and dealt with as ordinary paid service advices. However, as the Post Office and the Telegraphs now form one Department, it will not be necessary for the office of account to formally pay the cost of the service advice.

10. When an advice of payment is required in respect of an inward telegraphic money order, the office of account concerned will, on receipt of a copy of the advice from the appropriate frontier telegraph office, or of the telegraphic money order advice list from the country of issue of the telegraphic money order as the case may be, forward to the office of payment in India an advice of payment giving the number of the telegraphic money order together with a postal service cover addressed to the foreign office of exchange as shown below:—

Name of the country of issue of the telegraphic money order.	Office of exchange to which advice of payment is to be sent.
(1) Great Britain and Northern Ireland .	General Post Office, London.
(2) Eire (Ireland)	Dublin.
(3) Tanganyika Territory	Dar-es-salaam.
(4) Kenya and Uganda	Mombasa.
(5) Nyasaland Protectorate	Zomba.
(6) Mauritius	Port Louis.
(7) Zanzibar	Zanzibar.
(8) Seychelles	Seychelles.
(9) Iraq	(1) Baghdad in respect of telegraphic money orders from Baghdad, Baghdad Cantonment and Mosul. (2) Basrah in respect of telegraphic money order from Basrah and Kuwait.
(10) Malaya	Kuala Lumpur.
(11) Kelantan	Kota Bharu.
(12) Kedah	Alor Star.
(13) Johore	Johore Bahru.

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11. When the charge for an advice of payment has been prepaid in respect of an outward telegraphic money order, the account office concerned will receive from the appropriate foreign office of exchange as mentioned in the preceding rule an advice of payment in due course. The Indian office of account should then ascertain from the copy of the relative telegraphic money order advice on record the original number assigned to it by the office of issue in India, insert that number in the advice of payment and forward the latter document to the office of issue in a postal service cover.

(B) *For the Calcutta Office of Exchange in dealing with Indo-Burma Telegraphic Money Orders.*

12. Telegraphic money orders are exchanged between India and Burma under the procedure prescribed for Indo-Ceylon telegraphic money orders except in the following respects:—

- (a) An advice relating to a telegraphic money order issued in India for payment in Burma will pass through one or other of the frontier telegraph offices at Calcutta, Madras and Chittagong which will insert as the first word in the text, for the purpose of audit and check, a new No., beginning with No. 1 on the first of each month, prefixed by an initial letter to denote the frontier office of transfer—X for Calcutta, Y for Madras and Z for Chittagong. The frontier telegraph office, after signalling the advice, will send, by post, to the Calcutta office of exchange a copy of the advice showing both the original No., assigned to it by the office of issue, and the new serial No., assigned by itself. The copy of the advice will enable the Calcutta office of exchange to apply usual tests in the way of comparing the advice with the postal confirmation when the latter comes to hand before bringing the item into account in the money order advice list.
- (b) An advice relating to a telegraphic money order issued in Burma for payment in India will similarly pass through one or other of the frontier telegraph offices at Akyab, Mandalay and Rangoon and will be numbered in the same way as an outward telegraphic money order from India—the initial letters used being A, M, and R, respectively. The telegraphic money order will be received in one or other of the Indian frontier telegraph offices named in the preceding para. which, in its turn, will signal the advice direct to the office of payment, forwarding at the same time, by post, a copy of the message to the Calcutta office of exchange. The advice will show the monthly serial No., with the initial letters which may be assigned by the frontier telegraph office in Burma, as well as the No. assigned by the office of issue. The Calcutta office of exchange will check the copy of the advice received from the Indian frontier telegraph office with the attested copy of the advice received from the office of payment and the list of telegraphic money orders received from Burma and take steps to adjust the amount of the order in the money order account with Burma.
- (c) The telegraphic money orders advised to Burma will be included by the Calcutta office of exchange in lists with the help of the copies of the advices received by it from the telegraph offices and the postal confirmations received subsequently from the offices of issue in India.

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The lists should contain numbers assigned by the offices of issue, monthly serial numbers arranged consecutively with the distinctive initial letters assigned by each of the frontier telegraph offices, dates, names of the offices of issue and the amounts of the orders and be sent to the Postmaster, Rangoon. The telegraphic money order advice list so advised should be separate from those of ordinary money orders and the telegraphic money orders advised by different frontier telegraph offices should be grouped separately under proper heading in each list. The telegraphic money order advice lists should, however, bear the same number (with the letter T prefixed to it) and date as the number and date of outward list of ordinary money orders despatched by the same mail, and the total of the former list should be entered at foot of the latter and a grand total struck. A similar procedure will also be observed by the Postal Administration of Burma in respect of telegraphic money orders advised to India and there will thus be no necessity for a separate account for telegraphic money orders.

- (d) A duplicate copy of all outward and inward telegraphic money order lists prepared by the exchange office of the country of issue is forwarded by the Calcutta office of exchange to the Calcutta Audit office at the time of forwarding the list to Burma or as soon as it is received from Burma, as the case may be.
- (e) Any error or discrepancy that may be discovered at Calcutta should be settled in communication between the Presidency Postmaster, Calcutta, and the Postmaster, Rangoon, and any readjustment that may be necessary will be made in the money order account then in hand.

¶(C) *For the Madura office of exchange in dealing with Indo-Ceylon telegraphic money orders.*

13. Telegraphic money orders are exchanged between India and Ceylon under the procedure prescribed for inland telegraphic money orders except in the following respects:—

- (a) The telegraphic money order advices will pass through the Madras Central Telegraph Office which will send by post copies of the advices to the Madura office of exchange.
- (b) The copies of the advices relating to outward telegraphic money orders will enable the Madura office to apply the usual tests in the way of comparing the advices with the postal confirmations when the latter come to hand.
- (c) The telegraphic money orders advised to Ceylon will be included by the Madura office of exchange in lists (Form M. O. 54) with the help of the copies of the advices received by it from the Madras Central Telegraph Office and the postal confirmations received subsequently from the offices of issue in India. The list should contain all the particulars of the telegraphic money orders and be sent to the Accountant, General Post Office, Colombo. An extract from the outward telegraphic money order lists (Form M. O. 54) should also be prepared for each of the four audit offices to which it should be sent, accompanied by the respective copies of the telegraphic money order advices in support of the entries made therein. The list so prepared should be numbered consecutively from an annual series.

APPENDIX U (a)

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- (d) As regards inward telegraphic money orders, the Madura office of exchange, on receipt of the copies of the advices from the Madras Central Telegraph Office, will enter all the necessary particulars in a register maintained in *manuscript* for the purpose, and then place the advices on record. The entries in the register will be checked and ticked off with the attested copies of the telegraphic advices received from the offices of payment in India. The date of receipt of the attested copy should be noted in the column of the register set apart for the purpose. In order that a proper watch may be kept on the receipt of the attested copies, the following procedure should be followed. On receipt of the telegraphic advice, the Madura office must note against the entry of it in the register the date on which the attested copy is due, as nearly as can be calculated. If the attested copy is not received on the due date, it will be called for from the office of payment.
- (e) Summaries of all inward telegraphic money order lists will be prepared in form M. O.-56 and forwarded to the Home Audit office.
- (f) Particulars of all telegraphic money orders re-advised as unclaimed or refused to the country of issue will be entered in the outward lists of telegraphic money orders with explanatory remarks. No money order commission or credit on account of the telegram should be shown in the list.
- (g) A monthly money order account should be prepared in form M. O.-55 by the Madura office of exchange on the basis of the lists received and despatched during a month. The credit to be given to each country will be the value of the telegraphic money orders drawn on that country *plus* one-half per cent. additional on the total by way of commission. The balance of the account should be settled through the monthly money order account.
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List of Account Rules in Appendix C(a).

(Issued under the authority of the Auditor-General.)

Rule.

- 13(c). List of telegraphic money orders drawn in India on Ceylon.
 13(e). Summary of Ceylon inward telegraphic money order list.
 13(g) Monthly account of telegraphic money orders exchanged between India and Ceylon.

Appendix C (b).

[Referred to in Note 2 of rules 398 and 402/19.]

List of Banks authorised to encash crossed Postal Orders,

The names of banks which have entered into an express agreement with the Heads of Circles, in accordance with the provisions of rule $\frac{52}{2}$ of the *Posts and Telegraphs Manual*, Volume VIII, for the encashment of crossed postal orders—British, Indian and Irish—are given below:—

Names of banks.	Class of orders which can be encashed.
Allahabad Bank, Ltd, with all their branch offices . . .	British and Indian.
American Express Co., Bombay and Calcutta . . .	British, Indian and Irish.
Amritsar Central Co-operative Bank, Ltd, Amritsar . . .	Do.
Andhra Bank, Ltd., Masulipatam, with all their branch offices.	Do.
Bank of Bihar, Ltd., Patna, with all their branch offices .	British and Indian.
Bank of Cochin, Ltd., Ernakulam, Cochin, with all their branch offices.	British, Indian and Irish.
Bank of India, Ltd., Bombay, with all their branch offices .	Indian.
Bank of Kolhapur with all their branch offices . . .	Do.
Bank of Mysore, Ltd., Bangalore, with all their branch offices.	British, Indian and Irish.
Bank of Nagpur, Ltd., with all their branch offices . . .	Do.
Bansi Lal Ram Rattan R. B., Lahore Cantonment . . .	Do.
Bareilly Corporation (Bank) Ltd, with all their branch offices.	Do.
Bengal Central Bank, Ltd., Calcutta, with all their branch offices.	British and Indian.
Bhaiband Co-operative Bank. Ltd, Hyderabad (Sind), with all their branch offices.	Do.

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Names of banks.	Class of orders which can be encashed.
Bhowanipur Banking Corporation, Ltd., with all their branch offices.	British and Indian.
Bilaspur Central Co-operative Bank, Ltd., Bilaspur . . .	Do.
Canara Bank, Ltd., Mangalore, with their branch offices .	British.
Cawasji Dinshaw & Bros., Bombay	Do.
Central Bank of India, Ltd., Bombay, with all their branch offices.	Indian.
Central Exchange Bank, Ltd., Lahore, with all their branch offices.	British, Indian and Irish.
Central Provinces and Berar Provincial Co-operative Bank, Ltd., with all their branch offices.	Do.
Chartered Bank of India, Australia and China, Madras, Bombay, Calcutta and Karachi.	British and Indian.
Chawla Bank, Ltd., Bannu, with all their branch offices .	British, Indian and Irish.
Chujjoomull and Sons, Bankers and Commission Agents, Mhow, Central India.	British.
City Bank, Ltd., Lahore	British, Indian and Irish.
Comilla Banking Corporation, Ltd., Comilla, with all their branch offices.	Do.
Comptoir National D'escompte De Paris, Bombay . . .	Do.
Deendayal Kishenlal, Bankers, Contractors and Commission Agents, Mhow and Nasirabad Raj.	British and Indian.
Devkaran Nanjee Banking Co., Ltd., Bombay, with all their branch offices.	Indian.
Durgu Sah Mohan Lal Sah with all their branch offices .	British, Indian and Irish.
Eastern Bank, Ltd., Bombay, with all their branch offices.	British and Indian.
Federation Bank of India, Ltd., Calcutta, with all their branch offices.	Do.
Framji & Sons, Bankers, Nasirabad Raj.	Indian.
Hirish Bank, Ltd., Calcutta, with all their branch offices.	British and Indian.
Hindley & Co., Ltd., Bankers, with all their branch offices.	Do.
Hongkong and Shanghai Banking Corporation, Bombay, with all their branch offices.	Indian.

APPENDIX C (b).

Names of banks.	Class of orders which can be encashed.
Hooghly Bank, Ltd., with all their branch offices . . .	British and Indian.
Imperial Bank of India with all their branch offices . . .	Do.
Incha Ram & Co., Meerut	Do.
Indo-Commercial Bank, Ltd., Madras, with all their branch offices.	British, Indian and Irish.
Jigannath & Co., Belgaum	British.
Jwala Bank, Ltd., with all their branch offices . . .	British, Indian and Irish.
K. A. C. A. Association, Hyderabad (Sind), with all their branch offices.	British and Indian.
Khudabadi Amil Co-operative Credit Bank, Hyderabad (Sind) with all their branch offices.	Do.
Khudabadi Bhaiband Co-operative Bank	Do.
Kottayam Bank, Ltd., Kottayam, Travancore, with all their branch offices.	British, Indian and Irish.
Kumbakonam Bank, Ltd., Kumbakonam, with all their branch offices.	Do.
Latin Christian Bank, Ltd., Ernakulam, Cochin, with all their branch offices.	Do.
Lloyd's Bank, Ltd., Calcutta, with all their branch offices .	British and Indian.
Lower Sind Zamindari Co-operative Bank, Hyderabad (Sind), with all their branch offices	Do.
Madras Provincial Co-operative Bank, Ltd., Madras, with all their branch offices.	British, Indian and Irish.
Madura Ramnad Central Co-operative Bank, Ltd., Madura, with all their branch offices.	Do.
Madura Sourashtra Co-operative Bank, Ltd., Madura, with all their branch offices.	Do.
Mercantile Bank of India, Ltd., Bombay and Madras . .	British.
Mercantile Bank of India, Ltd., Calcutta, Delhi and Karachi.	British and Indian.
Mercantile Co-operative Bank, Ltd., Karachi, with all their branch offices.	Do.
Mitsui Bank, Ltd., Bombay	British and Irish.
Morris & Morris (Bankers), Ltd., Calcutta, with all their branch offices.	British and Indian.
Mysore Provincial Co-operative Apex Bank, Bangalore City.	Indian.

APPENDIX C (b).

Names of banks.	Class of orders which can be encashed.
Nadar Bank, Ltd., Tuticorin, with all their branch offices .	British, Indian and Irish.
Naini Tal Bank, Ltd., with all their branch offices . . .	Do.
Nath Bank, Ltd., with all their branch offices	British and Indian.
National Bank of India, Ltd., Bombay, with all their branch offices.	Do.
National City Bank of New York, Calcutta, with all their branch offices.	Do.
New Hindustan Bank, Ltd., Lahore, with all their branch offices.	British, Indian and Irish.
Palai Central Bank, Ltd., Palai, Travancore, with all their branch offices.	Do.
Pareek Commercial Bank, Bikaner	British.
Parry & Co., Ltd., Madras, with all their branch offices .	British, Indian and Irish.
Peerdan Juharmal Bank, Ltd., Trichinopoly, with all their branch offices.	Do.
Peoples Co-operative Bank, Ltd., Amraoti	Do.
Punjab National Bank, Ltd., Lahore, with all their branch offices.	Do.
Punjab and Sind Bank, Ltd., Amritsar, with all their branch offices.	Do.
Radha Swami Bank, Ltd., Dayalbagh, Agra	British and Indian.
Reserve Bank of India with all their branch offices . . .	Do.
Salem District Urban Bank, Ltd., Salem	Indian.
Simla Banking and Industrial Co., Ltd., Lahore, with all their branch offices.	British, Indian and Irish.
Sind National Bank, Ltd., Hyderabad (Sind), with all their branch offices.	British and Indian.
Tanjore Permanent Fund, Ltd., Tanjore, with all their branch offices.	British, Indian and Irish.
Tarn Taran Co-operative Union, Ltd., Tarn Taran	Do.
Thomas Cook & Sons (Bankers), Ltd., with all their branch offices.	British and Indian.
Travancore Forward Bank, Ltd., Kottayam, Travancore, with all their branch offices.	British, Indian and Irish.
Tripura Modern Bank, Ltd., Akhaura (A. B. Ry.), with all their branch offices.	British and Indian.
U. P. National Bank, Ltd., Aligarh	British and Indian.
Union Bank of India, Ltd., with all their branch offices .	Indian.

APPENDIX D.

[Referred to in rule 488.]

SAVINGS BANK

Interest Table.

**Rate $1\frac{1}{2}$ per cent, *per annum* calculated to the
nearest pie.**

APPENDIX D.

SAVINGS BANK INTEREST TABLE.

(Rate $1\frac{1}{2}$ per cent. *per annum* calculated to the nearest pie.)

Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1	0 0 0	49	0 1 0	97	0 1 11	145	0 2 11
2	0 0 0	50	0 1 0	98	0 2 0	146	0 2 11
3	0 0 1	51	0 1 0	99	0 2 0	147	0 2 11
4	0 0 1	52	0 1 0	100	0 2 0	148	0 3 0
5	0 0 1	53	0 1 1	101	0 2 0	149	0 3 0
6	0 0 1	54	0 1 1	102	0 2 0	150	0 3 0
7	0 0 2	55	0 1 1	103	0 2 1	151	0 3 0
8	0 0 2	56	0 1 1	104	0 2 1	152	0 3 0
9	0 0 2	57	0 1 2	105	0 2 1	153	0 3 1
10	0 0 2	58	0 1 2	106	0 2 1	154	0 3 1
11	0 0 3	59	0 1 2	107	0 2 2	155	0 3 1
12	0 0 3	60	0 1 2	108	0 2 2	156	0 3 1
13	0 0 3	61	0 1 3	109	0 2 2	157	0 3 2
14	0 0 3	62	0 1 3	110	0 2 2	158	0 3 2
15	0 0 4	63	0 1 3	111	0 2 3	159	0 3 2
16	0 0 4	64	0 1 3	112	0 2 3	160	0 3 2
17	0 0 4	65	0 1 4	113	0 2 3	161	0 3 3
18	0 0 4	66	0 1 4	114	0 2 3	162	0 3 3
19	0 0 5	67	0 1 4	115	0 2 4	163	0 3 3
20	0 0 5	68	0 1 4	116	0 2 4	164	0 3 3
21	0 0 5	69	0 1 5	117	0 2 4	165	0 3 4
22	0 0 5	70	0 1 5	118	0 2 4	166	0 3 4
23	0 0 6	71	0 1 5	119	0 2 5	167	0 3 4
24	0 0 6	72	0 1 5	120	0 2 5	168	0 3 4
25	0 0 6	73	0 1 6	121	0 2 5	169	0 3 5
26	0 0 6	74	0 1 6	122	0 2 5	170	0 3 5
27	0 0 6	75	0 1 6	123	0 2 6	171	0 3 5
28	0 0 7	76	0 1 6	124	0 2 6	172	0 3 5
29	0 0 7	77	0 1 6	125	0 2 6	173	0 3 6
30	0 0 7	78	0 1 7	126	0 2 6	174	0 3 6
31	0 0 7	79	0 1 7	127	0 2 6	175	0 3 6
32	0 0 8	80	0 1 7	128	0 2 7	176	0 3 6
33	0 0 8	81	0 1 7	129	0 2 7	177	0 3 6
34	0 0 8	82	0 1 8	130	0 2 7	178	0 3 7
35	0 0 8	83	0 1 8	131	0 2 7	179	0 3 7
36	0 0 9	84	0 1 8	132	0 2 8	180	0 3 7
37	0 0 9	85	0 1 8	133	0 2 8	181	0 3 7
38	0 0 9	86	0 1 9	134	0 2 8	182	0 3 8
39	0 0 9	87	0 1 9	135	0 2 8	183	0 3 8
40	0 0 10	88	0 1 9	136	0 2 9	184	0 3 8
41	0 0 10	89	0 1 9	137	0 2 9	185	0 3 8
42	0 0 10	90	0 1 10	138	0 2 9	186	0 3 9
43	0 0 10	91	0 1 10	139	0 2 9	187	0 3 9
44	0 0 11	92	0 1 10	140	0 2 10	188	0 3 9
45	0 0 11	93	0 1 10	141	0 2 10	189	0 3 9
46	0 0 11	94	0 1 11	142	0 2 10	190	0 3 10
47	0 0 11	95	0 1 11	143	0 2 10	191	0 3 10
48	0 1 0	96	0 1 11	144	0 2 11	192	0 3 10

APPENDIX D.

SAVINGS BANK INTEREST TABLE—*contd.*(Rate $1\frac{1}{2}$ per cent. *per annum* calculated to the nearest pie.)

Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
193	0 3 10	242	0 4 10	291	0 5 10	340	0 6 10
194	0 3 11	243	0 4 10	292	0 5 10	341	0 6 10
195	0 3 11	244	0 4 11	293	0 5 10	342	0 6 10
196	0 3 11	245	0 4 11	294	0 5 11	343	0 6 10
197	0 3 11	246	0 4 11	295	0 5 11	344	0 6 11
198	0 4 0	247	0 4 11	296	0 5 11	345	0 6 11
199	0 4 0	248	0 5 0	297	0 5 11	346	0 6 11
200	0 4 0	249	0 5 0	298	0 6 0	347	0 6 11
201	0 4 0	250	0 5 0	299	0 6 0	348	0 7 0
202	0 4 0	251	0 5 0	300	0 6 0	349	0 7 0
203	0 4 1	252	0 5 0	301	0 6 0	350	0 7 0
204	0 4 1	253	0 5 1	302	0 6 0	351	0 7 0
205	0 4 1	254	0 5 1	303	0 6 1	352	0 7 0
206	0 4 1	255	0 5 1	304	0 6 1	353	0 7 1
207	0 4 2	256	0 5 1	305	0 6 1	354	0 7 1
208	0 4 2	257	0 5 2	306	0 6 1	355	0 7 1
209	0 4 2	258	0 5 2	307	0 6 2	356	0 7 1
210	0 4 2	259	0 5 2	308	0 6 2	357	0 7 2
211	0 4 3	260	0 5 2	309	0 6 2	358	0 7 2
212	0 4 3	261	0 5 3	310	0 6 2	359	0 7 2
213	0 4 3	262	0 5 3	311	0 6 3	360	0 7 2
214	0 4 3	263	0 5 3	312	0 6 3	361	0 7 3
215	0 4 4	264	0 5 3	313	0 6 3	362	0 7 3
216	0 4 4	265	0 5 4	314	0 6 3	363	0 7 3
217	0 4 4	266	0 5 4	315	0 6 4	364	0 7 3
218	0 4 4	267	0 5 4	316	0 6 4	365	0 7 4
219	0 4 5	268	0 5 4	317	0 6 4	366	0 7 4
220	0 4 5	269	0 5 5	318	0 6 4	367	0 7 4
221	0 4 5	270	0 5 5	319	0 6 5	368	0 7 4
222	0 4 5	271	0 5 5	320	0 6 5	369	0 7 5
223	0 4 6	272	0 5 5	321	0 6 5	370	0 7 5
224	0 4 6	273	0 5 6	322	0 6 5	371	0 7 5
225	0 4 6	274	0 5 6	323	0 6 6	372	0 7 5
226	0 4 6	275	0 5 6	324	0 6 6	373	0 7 6
227	0 4 6	276	0 5 6	325	0 6 6	374	0 7 6
228	0 4 7	277	0 5 6	326	0 6 6	375	0 7 6
229	0 4 7	278	0 5 7	327	0 6 6	376	0 7 6
230	0 4 7	279	0 5 7	328	0 6 7	377	0 7 6
231	0 4 7	280	0 5 7	329	0 6 7	378	0 7 7
232	0 4 8	281	0 5 7	330	0 6 7	379	0 7 7
233	0 4 8	282	0 5 8	331	0 6 7	380	0 7 7
234	0 4 8	283	0 5 8	332	0 6 8	381	0 7 7
235	0 4 8	284	0 5 8	333	0 6 8	382	0 7 8
236	0 4 9	285	0 5 8	334	0 6 8	383	0 7 8
237	0 4 9	286	0 5 9	335	0 6 8	384	0 7 8
238	0 4 9	287	0 5 9	336	0 6 9	385	0 7 8
239	0 4 9	288	0 5 9	337	0 6 9	386	0 7 9
240	0 4 10	289	0 5 9	338	0 6 9	387	0 7 9
241	0 4 10	290	0 5 10	339	0 6 9	388	0 7 9

APPENDIX D.

SAVINGS BANK INTEREST TABLE—*contd.*(Rate $1\frac{1}{2}$ per cent. *per annum* calculated to the nearest pie.)

Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital	Interest for 1 month.	Capital	Interest for 1 month.
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
389	0 7 9	438	0 8 9	487	0 9 9	536	0 10 9
390	0 7 10	439	0 8 9	488	0 9 9	537	0 10 9
391	0 7 10	440	0 8 10	489	0 9 9	538	0 10 9
392	0 7 10	441	0 8 10	490	0 9 10	539	0 10 9
393	0 7 10	442	0 8 10	491	0 9 10	540	0 10 10
394	0 7 11	443	0 8 10	492	0 9 10	541	0 10 10
395	0 7 11	444	0 8 11	493	0 9 10	542	0 10 10
396	0 7 11	445	0 8 11	494	0 9 11	543	0 10 10
397	0 7 11	446	0 8 11	495	0 9 11	544	0 10 11
398	0 8 0	447	0 8 11	496	0 9 11	545	0 10 11
399	0 8 0	448	0 9 0	497	0 9 11	546	0 10 11
400	0 8 0	449	0 9 0	498	0 10 0	547	0 10 11
401	0 8 0	450	0 9 0	499	0 10 0	548	0 11 0
402	0 8 0	451	0 9 0	500	0 10 0	549	0 11 0
403	0 8 1	452	0 9 0	501	0 10 0	550	0 11 0
404	0 8 1	453	0 9 1	502	0 10 0	551	0 11 0
405	0 8 1	454	0 9 1	503	0 10 1	552	0 11 0
406	0 8 1	455	0 9 1	504	0 10 1	553	0 11 1
407	0 8 2	456	0 9 1	505	0 10 1	554	0 11 1
408	0 8 2	457	0 9 2	506	0 10 1	555	0 11 1
409	0 8 2	458	0 9 2	507	0 10 2	556	0 11 1
410	0 8 2	459	0 9 2	508	0 10 2	557	0 11 2
411	0 8 3	460	0 9 2	509	0 10 2	558	0 11 2
412	0 8 3	461	0 9 3	510	0 10 2	559	0 11 2
413	0 8 3	462	0 9 3	511	0 10 3	560	0 11 2
414	0 8 3	463	0 9 3	512	0 10 3	561	0 11 3
415	0 8 4	464	0 9 3	513	0 10 3	562	0 11 3
416	0 8 4	465	0 9 4	514	0 10 3	563	0 11 3
417	0 8 4	466	0 9 4	515	0 10 4	564	0 11 3
418	0 8 4	467	0 9 4	516	0 10 4	565	0 11 4
419	0 8 5	468	0 9 4	517	0 10 4	566	0 11 4
420	0 8 5	469	0 9 5	518	0 10 4	567	0 11 4
421	0 8 5	470	0 9 5	519	0 10 5	568	0 11 4
422	0 8 5	471	0 9 5	520	0 10 5	569	0 11 5
423	0 8 6	472	0 9 5	521	0 10 5	570	0 11 5
424	0 8 6	473	0 9 6	522	0 10 5	571	0 11 5
425	0 8 6	474	0 9 6	523	0 10 6	572	0 11 5
426	0 8 6	475	0 9 6	524	0 10 6	573	0 11 6
427	0 8 6	476	0 9 6	525	0 10 6	574	0 11 6
428	0 8 7	477	0 9 6	526	0 10 6	575	0 11 6
429	0 8 7	478	0 9 7	527	0 10 6	576	0 11 6
430	0 8 7	479	0 9 7	528	0 10 7	577	0 11 6
431	0 8 7	480	0 9 7	529	0 10 7	578	0 11 7
432	0 8 8	481	0 9 7	530	0 10 7	579	0 11 7
433	0 8 8	482	0 9 8	531	0 10 7	580	0 11 7
434	0 8 8	483	0 9 8	532	0 10 8	581	0 11 7
435	0 8 8	484	0 9 8	533	0 10 8	582	0 11 8
436	0 8 9	485	0 9 8	534	0 10 8	583	0 11 8
437	0 8 9	486	0 9 9	535	0 10 8	584	0 11 8

APPENDIX D.

SAVINGS BANK INTEREST TABLE—*contd.*(Rate $1\frac{1}{2}$ per cent. *per annum* calculated to the nearest pie.)

Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
585	0 11 8	634	0 12 8	683	0 13 8	732	0 14 8
586	0 11 9	635	0 12 8	684	0 13 8	733	0 14 8
587	0 11 9	636	0 12 9	685	0 13 8	734	0 14 8
588	0 11 9	637	0 12 9	686	0 13 9	735	0 14 8
589	0 11 9	638	0 12 9	687	0 13 9	736	0 14 9
590	0 11 10	639	0 12 9	688	0 13 9	737	0 14 9
591	0 11 10	640	0 12 10	689	0 13 9	738	0 14 9
592	0 11 10	641	0 12 10	690	0 13 10	739	0 14 9
593	0 11 10	642	0 12 10	691	0 13 10	740	0 14 10
594	0 11 11	643	0 12 10	692	0 13 10	741	0 14 10
595	0 11 11	644	0 12 11	693	0 13 10	742	0 14 10
596	0 11 11	645	0 12 11	694	0 13 11	743	0 14 10
597	0 11 11	646	0 12 11	695	0 13 11	744	0 14 11
598	0 12 0	647	0 12 11	696	0 13 11	745	0 14 11
599	0 12 0	648	0 13 0	697	0 13 11	746	0 14 11
600	0 12 0	649	0 13 0	698	0 14 0	747	0 14 11
601	0 12 0	650	0 13 0	699	0 14 0	748	0 15 0
602	0 12 0	651	0 13 0	700	0 14 0	749	0 15 0
603	0 12 1	652	0 13 0	701	0 14 0	750	0 15 0
604	0 12 1	653	0 13 1	702	0 14 0	751	0 15 0
605	0 12 1	654	0 13 1	703	0 14 1	752	0 15 0
606	0 12 1	655	0 13 1	704	0 14 1	753	0 15 1
607	0 12 2	656	0 13 1	705	0 14 1	754	0 15 1
608	0 12 2	657	0 13 2	706	0 14 1	755	0 15 1
609	0 12 2	658	0 13 2	707	0 14 2	756	0 15 1
610	0 12 2	659	0 13 2	708	0 14 2	757	0 15 2
611	0 12 3	660	0 13 2	709	0 14 2	758	0 15 2
612	0 12 3	661	0 13 3	710	0 14 2	759	0 15 2
613	0 12 3	662	0 13 3	711	0 14 3	760	0 15 2
614	0 12 3	663	0 13 3	712	0 14 3	761	0 15 3
615	0 12 4	664	0 13 3	713	0 14 3	762	0 15 3
616	0 12 4	665	0 13 4	714	0 14 3	763	0 15 3
617	0 12 4	666	0 13 4	715	0 14 4	764	0 15 3
618	0 12 4	667	0 13 4	716	0 14 4	765	0 15 4
619	0 12 5	668	0 13 4	717	0 14 4	766	0 15 4
620	0 12 5	669	0 13 5	718	0 14 4	767	0 15 4
621	0 12 5	670	0 13 5	719	0 14 5	768	0 15 4
622	0 12 5	671	0 13 5	720	0 14 5	769	0 15 5
623	0 12 6	672	0 13 5	721	0 14 5	770	0 15 5
624	0 12 6	673	0 13 6	722	0 14 5	771	0 15 5
625	0 12 6	674	0 13 6	723	0 14 6	772	0 15 5
626	0 12 6	675	0 13 6	724	0 14 6	773	0 15 6
627	0 12 6	676	0 13 6	725	0 14 6	774	0 15 6
628	0 12 7	677	0 13 6	726	0 14 6	775	0 15 6
629	0 12 7	678	0 13 7	727	0 14 6	776	0 15 6
630	0 12 7	679	0 13 7	728	0 14 7	777	0 15 6
631	0 12 7	680	0 13 7	729	0 14 7	778	0 15 7
632	0 12 8	681	0 13 7	730	0 14 7	779	0 15 7
633	0 12 8	682	0 13 8	731	0 14 7	780	0 15 7

APPENDIX D.

SAVINGS BANK INTEREST TABLE—*contd.*(Rate $1\frac{1}{2}$ per cent. *per annum* calculated to the nearest pie.)

Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
781	0 15 7	831	1 0 7	881	1 1 7	931	1 2 7
782	0 15 8	832	1 0 8	882	1 1 8	932	1 2 8
783	0 15 8	833	1 0 8	883	1 1 8	933	1 2 8
784	0 15 8	834	1 0 8	884	1 1 8	934	1 2 8
785	0 15 8	835	1 0 8	885	1 1 8	935	1 2 8
786	0 15 9	836	1 0 9	886	1 1 9	936	1 2 9
787	0 15 9	837	1 0 9	887	1 1 9	937	1 2 9
788	0 15 9	838	1 0 9	888	1 1 9	938	1 2 9
789	0 15 9	839	1 0 9	889	1 1 9	939	1 2 9
790	0 15 10	840	1 0 10	890	1 1 10	940	1 2 10
791	0 15 10	841	1 0 10	891	1 1 10	941	1 2 10
792	0 15 10	842	1 0 10	892	1 1 10	942	1 2 10
793	0 15 10	843	1 0 10	893	1 1 10	943	1 2 10
794	0 15 11	844	1 0 11	894	1 1 11	944	1 2 11
795	0 15 11	845	1 0 11	895	1 1 11	945	1 2 11
796	0 15 11	846	1 0 11	896	1 1 11	946	1 2 11
797	0 15 11	847	1 0 11	897	1 1 11	947	1 2 11
798	1 0 0	848	1 1 0	898	1 2 0	948	1 3 0
799	1 0 0	849	1 1 0	899	1 2 0	949	1 3 0
800	1 0 0	850	1 1 0	900	1 2 0	950	1 3 0
801	1 0 0	851	1 1 0	901	1 2 0	951	1 3 0
802	1 0 0	852	1 1 0	902	1 2 0	952	1 3 0
803	1 0 1	853	1 1 1	903	1 2 1	953	1 3 1
804	1 0 1	854	1 1 1	904	1 2 1	954	1 3 1
805	1 0 1	855	1 1 1	905	1 2 1	955	1 3 1
806	1 0 1	856	1 1 1	906	1 2 1	956	1 3 1
807	1 0 2	857	1 1 2	907	1 2 2	957	1 3 2
808	1 0 2	858	1 1 2	908	1 2 2	958	1 3 2
809	1 0 2	859	1 1 2	909	1 2 2	959	1 3 2
810	1 0 2	860	1 1 2	910	1 2 2	960	1 3 2
811	1 0 3	861	1 1 3	911	1 2 3	961	1 3 3
812	1 0 3	862	1 1 3	912	1 2 3	962	1 3 3
813	1 0 3	863	1 1 3	913	1 2 3	963	1 3 3
814	1 0 3	864	1 1 3	914	1 2 3	964	1 3 3
815	1 0 4	865	1 1 4	915	1 2 4	965	1 3 4
816	1 0 4	866	1 1 4	916	1 2 4	966	1 3 4
817	1 0 4	867	1 1 4	917	1 2 4	967	1 3 4
818	1 0 4	868	1 1 4	918	1 2 4	968	1 3 4
819	1 0 5	869	1 1 5	919	1 2 5	969	1 3 5
820	1 0 5	870	1 1 5	920	1 2 5	970	1 3 5
821	1 0 5	871	1 1 5	921	1 2 5	971	1 3 5
822	1 0 5	872	1 1 5	922	1 2 5	972	1 3 5
823	1 0 6	873	1 1 6	923	1 2 6	973	1 3 6
824	1 0 6	874	1 1 6	924	1 2 6	974	1 3 6
825	1 0 6	875	1 1 6	925	1 2 6	975	1 3 6
826	1 0 6	876	1 1 6	926	1 2 6	976	1 3 6
827	1 0 6	877	1 1 6	927	1 2 6	977	1 3 6
828	1 0 7	878	1 1 7	928	1 2 7	978	1 3 7
829	1 0 7	879	1 1 7	929	1 2 7	979	1 3 7
830	1 0 7	880	1 1 7	930	1 2 7	980	1 3 7

APPENDIX D.

SAVINGS BANK INTEREST TABLE—*conold.*

(Rate $1\frac{1}{2}$ per cent. *per annum* calculated to the nearest pie.)

Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.	Capital.	Interest for 1 month.
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
981	1 3 7	989	1 3 9	997	1 3 11	6,000	7 8 0
982	1 3 8	990	1 3 10	998	1 4 0	7,000	8 12 0
983	1 3 8	991	1 3 10	999	1 4 0	8,000	10 0 0
984	1 3 8	992	1 3 10	1,000	1 4 0	9,000	11 4 0
985	1 3 8	993	1 3 10	2,000	2 8 0	10,000	12 8 0
986	1 3 9	994	1 3 11	3,000	3 12 0		
987	1 3 9	995	1 3 11	4,000	5 0 0		
988	1 3 9	996	1 3 11	5,000	6 4 0		

APPENDIX E.

APPENDIX E.

COMBINED POST AND TELEGRAPH OFFICES.

PART I.—GENERAL.

1. Origin and Scope.—In a Resolution No. 287-T., dated 9th October 1883, in the Public Works Department, the Government of India decided, with a view to utilising the agency of the Post Office in extending the operations of the Telegraph service:—

- (a) *General scheme.*—To constitute every post office in the Empire a receiving office or depôt for the receipt of 'Inland' telegrams from the public, whence 'Inland' telegrams will be despatched by post to the nearest telegraph station, whether such station be a Government office or an office of a Railway telegraph system.

NOTE.—The term Railway or licensed telegraph system includes also Canal telegraph systems.

- (b) *Charges for telegrams received at post offices.*—To make the charge to the public for a telegram received at a post office the same as the charge for a telegram received at a telegraph office.

- (c) *Training of Post Office officials in telegraph duties.*—To train a number of candidates and Post Office officials in telegraph duties (their allowances while under training and all connected expenses being borne by Telegraph revenues) for the purpose—

- (i) of combining telegraph with postal work at telegraph stations where the work can be done efficiently and cheaper by using the agency of the Post Office; and

- (ii) of working branch telegraph stations, off the present main routes, which it is proposed to establish in post offices.

- (d) *Extension of telegraph lines.*—To erect short lines of telegraph inexpensively constructed connecting the existing telegraph system with the post offices in towns in the vicinity, with the object of bringing the advantages of the Telegraph within the reach of people off the main routes, thus providing a large extension of its sphere of usefulness at the least possible expense to the State.

NOTE.—"Combined offices" and "Postal receiving offices" are defined in the Indian Telegraph Rules published in the *Posts and Telegraphs Manual*, Volume I.

PART II.—GENERAL INSTRUCTIONS FOR CIRCLE OFFICES.

2. Examination of proposals to open new combined offices.—All proposals for opening combined offices must be referred in the first instance to the Head of the Circle concerned for completion of form T. I.-80 for each proposal.

3. Guarantees.—On completion of form T. I.-80 for a proposal for opening a combined office, the Head of the Circle will fix the recurring charges required for working the office and will proceed in the manner prescribed in form T. I.-61 to determine whether a guarantee for the office should be demanded. (*See Chapter V, Posts and Telegraphs Manual*, Volume IX.)

4. Duration of experimental period of combined offices.—When a combined office is opened experimentally, the duration of the experiment will be usually one year and may be taken as such unless otherwise ordered.

5. Change in the working hours of combined offices.—The Head of the Circle has full powers to sanction alteration in the working hours of combined offices.

APPENDIX E.

The Superintendents of post offices and the first class postmasters are authorised to revise the telegraph working hours of combined offices subject to the condition that the revision is carried out only if (1) the controlling office agrees, (2) the chief Civil and Military administrative officers have no objection, and (3) the Divisional Engineer, Telegraphs, in whose Division the office is situated, agrees, and only if such arrangements for testing and other matters as the Divisional Engineer may stipulate, are made simultaneously.

6. Closing of combined offices.—The closing of a combined office can be ordered by the Head of the Circle, if the abolition of its working charges is within his own powers of sanction; otherwise, the prior sanction of the Director-General is necessary.

7. Notice to licensed telegraph systems.—Early notice must be given to a licensed telegraph system whenever it is determined to connect any of its stations by wire with a post office.

8. Forecast of expenditure on telegraph lines for new combined offices.—The forecast of the expenditure likely to be incurred on telegraph lines required for new combined offices to be opened during each financial year, will be prepared by the Head of the Circle on the basis of known and anticipated requirements.

PART III.—ENGINEERING.

9. Correspondence regarding instruments, etc.—Correspondence regarding the *existing* instruments or technical arrangement of circuits of combined offices should be carried on by the postmaster or sub-postmaster direct with the Sub-Divisional Officer, Telegraphs. Correspondence regarding additional instruments, etc., should be referred to the Engineering Branch through the Superintendent of post offices or Head of the Circle, as the case may be. Instruments, bells, etc., should not be shifted from one place to another without the consent of the Divisional Engineer, Telegraphs, except in case of urgent necessity, and in the latter case, a report of the change should be made to the Divisional Engineer, Telegraphs.

10. Spare battery material not to be kept in combined offices.—Batteries in combined offices should, if possible, be renewed from the nearest available source, so as to avoid keeping spare battery material in combined offices.

11. Duties of messengers.—Whenever messengers are specially sanctioned for telegraph work, the post office authorities should arrange that it should be made their business to water earths, attend to batteries, and generally do such work as is done by messengers employed in departmental offices, and inspecting officers should see to this point.

12. Interruptions.—Postmasters or sub-postmasters on the occurrence of an interruption will, if no linemen be immediately available, send out the telegraph messenger a distance of 5 miles along the line, with a view to his making such temporary repairs as may be necessary to restore communication, should he detect a fault on the line.

13. Restoring communication.—If on inspection the messenger finds that a wire has fallen off the post, he must replace it on the insulator; if a post has fallen down, he should engage coolies, dig a hole, and re-plant the post; if he finds two wires in contact, he should separate them; if he finds a wire broken, he should engage coolies and try to get the two ends to meet, and hook them together temporarily. If unable to restore communication, he should return and report at once to the postmaster the nature of the damage found, and the postmaster will inform the Divisional Engineer, Telegraphs, and the nearest ~~lineman~~ by an XT telegram.

APPENDIX E.

14. Postmasters, sub-postmasters and clerks not to be ordered out on the line.—Postmasters, sub-postmasters and clerks are not to be ordered out on the line either to restore communication or to execute repairs or to do line maintenance work of any kind whatever.

PART IV.—TRAFFIC.

15. Procedure to be adhered to in reporting the opening and closing of combined offices.—The rules given in Chapter I of the *Posts and Telegraphs Manual*, Volume XI, are to be adhered to in reporting the opening and closing of combined offices. When the opening or closing of a combined office has been sanctioned by the Director-General from a specified date and the working charges are incurred or discontinued, as the case may be, from a different date, a special report should invariably be made by post by the Head of the Circle to the Director-General.

16. Procedure to be followed when a telegram is presented at a combined office out of telegraph business hours but within Post Office hours.—If a telegram be presented at a combined office out of telegraph business hours but within Post Office hours, it must nevertheless, even should the official employed as certificated clerk not be on the premises, be accepted by the postmaster or other officer in charge at the time under the rules for receiving offices, and a receipt given at once to the person who tenders the telegram, on the understanding that it will be sent as soon as the office is open for telegraph work. In such cases the postmaster or other officer in charge should keep the telegram in his custody until handed over to the certificated clerk. In every case in which a telegram is accepted during closed telegraph hours, a note should be made as follows on the receipt granted to the sender:—"Telegraph office closed; message will be sent when it opens at (hour)."

If, however, the sender wishes the telegram to be sent on at once and the telegraph branch specially opened for the purpose, he should class the message as Express and pay the late-fees prescribed in the *Post and Telegraph Guide*.

17. Notice to be put up during closed hours of offices.—During closed hours of a local combined office, a notice is to be exhibited outside the office, directing senders of telegrams to the nearest open telegraph office.

18. Signalling of special weather report from combined office on Sundays and Telegraph holidays.—To enable the storm-warning work of the Meteorological Department to be carried on without interruption certain combined offices may be kept open when necessary on Sundays or Telegraph holidays or at night beyond the usual hours for the purpose of sending special weather telegrams. When any of the combined offices in question are required to remain open on a Sunday or Telegraph holiday or at night beyond the usual hours, the certificated clerk concerned will receive the necessary orders by wire on the previous day, direct from either the Director-General of Observatories, Poona, or the Meteorologist, Calcutta.

PART V.—SUPERVISION AND DISCIPLINE.

19. Control of postal officials engaged on telegraph duties.—All post office officials whether wholly or partly engaged on telegraph duties, as well as those whose services are temporarily lent to departmental offices, are under the sole control of their post office superiors in matters of discipline. Cases involving discipline which may come to the notice of Telegraph officers in their supervision of the traffic and engineering work of combined offices, must be reported to the proper post office authority. Although post office officials who may deal with telegrams are technically "Telegraph Officers" under the *Telegraph Act (XIII of 1885)*, no criminal proceedings under this Act are to be taken against such officials by Telegraph officers. Should necessity arise, each case must be referred to the Head of the Circle.

APPENDIX E.

20. Responsibilities of postmasters for the conduct of telegraph work in combined offices.—The responsibilities of postmasters with regard to the conduct of telegraph work in combined offices are defined in paragraph 49 of the *Posts and Telegraphs Manual*, Volume XI.

21. Combined office must obey orders issued by the departmental office for regulation of traffic.—Departmental offices control the traffic on combined office lines, and any orders issued to a combined office by a departmental office for the regulation of traffic must be implicitly obeyed.

22. Inspection of combined offices.—The technical inspection of combined offices is one of the regular duties of Engineering Supervisors, Telegraphs, and occasional technical inspections are done also by Sub-Divisional Officers, Telegraphs, and sometimes by the Divisional Engineer, Telegraphs. It is incumbent upon Superintendents and inspectors of post offices, whenever they visit or inspect a combined office, to study all technical inspection notes recorded since their previous visit and to see that everything required by such notes to be done by the postal staff of the office has been duly carried out.

PART VI.—EQUIPMENT.

23. Equipment of combined offices.—The equipment of combined offices is partly Traffic and partly Engineering. The Traffic equipment is sanctioned and modified, if necessary, by the Head of the Circle and the Engineering equipment by the Divisional Engineer, Telegraphs. As a rule, the following should suffice for the equipment of a combined office with one instrument:—

Name.	No.	Remarks.
Key, signalling	1	
Sounder (Dubern's)	1	
Cover for do.	1	
Switch, S. C.	1	Only in an "intermediate office".
Lightning discharger	1	For one line in a terminal and for two lines in an intermediate office.
Clock	1	If required (<i>see</i> rule 27).
Primary Battery . . . . .	..	Quantity according to requirements; but <i>see</i> rule 10.
L. S. V. I. R. Wire . . . . .	..	As much as may be required for first fitting.
Knife, clasp	1	} To be issued at the discretion of Divisional Engineer, Telegraphs, only to offices where there are batteries.
Pliers, cutting	1	
Screw driver, $\frac{1}{4}$ "	1	

APPENDIX E.

Name.	No.	Remarks.
Badge for peon	1	} Not to be supplied if there be no separate telegraph messenger; but <i>see</i> rule 30.
Belt, leather, with pouch, for peon	1	
Box for message drafts	1	With lock and key.
Box for forms	1	<i>See</i> rule 29. To be made up locally.
Chair or stool	1	<i>See</i> rule 29. To be bought locally.
Sign-board	1	<i>See</i> rule 31.
Notice-board	1	Manufactured locally and painted "Telegraph Notices".
Table	1	Small and cheap. <i>See</i> rule 29.
Lantern	1	<i>See</i> rule 26.
Padlock	1	For box for forms, <i>see</i> rule 29.
Book, blank, foolscap, one quire	2	For visiting book, <i>see</i> rule 36.
File-book, $\frac{1}{2}$ foolscap, brown, Holland cover.	1	} For all Traffic Routine Circulars.
Letter-clips, vertical	2	
Post and Telegraph Guide	1	
Posts and Telegraphs Manual, Vol. XI.	1	
Handbook of Elementary Telegraphy, Part I.	1	
Official List of International Telegraph Offices*.	1	
Telegraph Circulation Book, Code Names of Offices and Index Letters.	1	
Postage Charges	1	
Typewriting machine †	1	
Foreign Code Address of Government Officials.	1	

* Only supplied to combined offices which deal with an average of ten foreign messages a month.

† Only supplied to offices which deliver more than ten messages a day.

When the equipment of both ends of the line is included in that of the combined office, the above list must be modified accordingly.

24. Responsibility of indenting officers.—In preparing indents for combined offices, officers concerned must bear in mind that the equipment list given in rule 23 above is intended merely as a guide. Indenting officers are held responsible that only articles which are absolutely necessary are asked for.

APPENDIX E.

25. Cost of carriage of stores.—Whenever stores are sent to a combined office, the carriage must be *prepaid* but whenever they are sent from a combined office, they must be sent bearing.

26. Lamps, etc.—Lamps are not required in offices not usually open at night, but a lantern may, in some cases, be sanctioned. The oil or candles required for this lantern will be paid for by the postmasters (*see* rule 34).

27. Clocks.—Clocks should only be sanctioned when a separate room has been set apart for telegraph work, or when there is no clock supplied by the post office in the room in which telegraph work is performed.

28. Indents for bicycles, etc.—Bicycles, clocks and hurricane lanterns required for the telegraph branch of combined offices should be obtained on indent from the telegraph store depôt. It is not necessary to indent specially for each office that has to be supplied and, if considered desirable, postal stock depôts may be instructed by Head of the Circle to submit periodical indents for the articles to the nearest telegraph store depôt. The supply of these articles by local purchase by postal stock depôts is prohibited.

29. Furniture.—In most cases a small cheap table and a stool are all that is necessary. Almirahs are not considered necessary in combined offices. Forms and stationery can be kept in a box, which may be a packing case with hinges and a padlock. No new furniture will be indented for from the departmental store depôt.

30. Badges for messengers.—It is desirable that every telegraph messenger attached to a combined office should have a belt and badge. Both badges and belts should be supplied by the post office.

31. Sign-board.—Enamelled iron notice plates bearing the inscription "Post and Telegraph Office" will be supplied by the post office as required to all combined offices.

32. Translation of telegrams.—At telegraph offices in places other than the Presidency towns, every assistance possible is to be afforded to the public in the translation of their telegrams into *English*, and of telegrams in *English* addressed to them into the local Indian language. No fee for this service may be claimed or given.

33. Transfer of stores on a departmental office becoming a combined office.—In the case of existing telegraph offices to be worked by the agency of the Post Office, the following procedure will be followed as regards transfer of stores :—

- (a) Where there are sign-boards having the words "Telegraph Office", the additional cast-iron letters to form the inscription "Post and Telegraph Office" should be indented for.
- (b) As regards furniture, anything absolutely necessary may be transferred.
- (c) No unnecessary items should be made over, but any surplus stock should be made over in preference to incurring expense in sending it elsewhere.
- (d) The departmental defacing stamp should be made over, and used for defacing postage stamps on telegrams.

APPENDIX E.

34. Stationery.—Articles of stationery, other than those included in the list in rule 23, will be found by postmasters, who receive a fixed allowance for the purpose.

Emery or glass paper (or cloth) is on no account whatever to be supplied to any combined office. Any found in stock should be removed.

35. Responsibility of inspecting officers for care and custody of stores in combined offices.—A list of all Traffic and Engineering articles supplied for the telegraph branch of a combined office should be maintained and checked by the officers concerned at each inspection. Traffic articles should be entered in the Stock Book of the postal branch under the heading "Telegraph Traffic". Engineering articles should be shown in the Engineering Branch Visiting Book.

36. Visiting Books to be used by inspecting officers.—Combined offices should keep a Visiting Book for use by officers of the Engineering Branch. The post office Order Book will serve the purpose of the Traffic Visiting Book and it will be used by officers of both the Traffic Branch and the Post Office when they inspect the telegraph branch of combined offices.

37. Replacement or repair of articles of equipment.—Whenever any article of equipment of a combined office becomes unserviceable or needs repair, the Divisional Superintendent of post offices will report the fact to the Head of the Circle in the case of Traffic article, and to the Divisional Engineer, Telegraphs, in the case of Engineering articles, who will arrange for its being replaced or repaired.

38. Stock List of articles.—When the charge of a combined office is transferred from one postal official to another, the relieving officer should check and sign the list of articles belonging to the Telegraph service referred to in rule 23. If any article is missing or damaged, a note should be written then and there in the Visiting Book by the relieving officer which should be initialed by the relieved officer, and a report at once sent direct to the Head of the Circle in the case of Traffic articles and to the Divisional Engineer in the case of Engineering articles. The report must be sent in a registered cover. If no such note or report is made, the relieving officer will be held to have received the articles correctly.

PART VII.—ACCOUNTS.

39. Delivery charges.—The following rules apply to the delivery of telegrams from combined offices, when there is no separate messenger to deliver telegrams or when the messenger to deliver telegrams happens to be absent from the office on delivery work when such messages are received:—

- (a) In such cases, if a postman or any other inferior servant is not at hand to deliver messages to persons living within half a mile of the combined office, the postmaster should arrange for their immediate delivery, the cost being met from the cash balance of the office. When the distance at which such messages have to be delivered is greater than half a mile, a special messenger should be employed, the charge for delivery being also met from the office collections. If the combined office is a sub-office, the sub-postmaster should send the voucher to its head office on the day the money is paid. The voucher should contain an explanation as to the cause of absence of the regular telegraph messenger or why extra cost had to be incurred.

APPENDIX B.

At the end of the month the sub-postmaster should prepare a memo. in form Pa.-54 in respect of charges incurred during the month and submit the same to the head office duly entered on the reverse of the daily account.

- (b) On the 1st of each month, the postmaster will submit a memorandum in the prescribed form accompanied with vouchers of the charges incurred during the past month in the head office along with the memoranda received from its sub-offices to the Superintendent, who, after examining and countersigning it, will return it, as quickly as possible, to the head office from which he received it. In case the memorandum is not received by the head office by the time the contingent bill of the month is submitted to the Head of the Circle, the words "will follow" should be noted against the charge in the contingent bill.

NOTE.—A first class postmaster should countersign the vouchers submitted by the town sub-offices under his control, and should forward those received from other offices to the Divisional Superintendent for countersignature in the same way as a second class head postmaster.

- (c) The Superintendent will be able to judge, from his knowledge of the work of the combined office, whether the charges for delivery could have been avoided, and must be careful to check any improper charges. He will be held responsible that no unnecessary or improper charges are admitted.
- (d) The expenditure incurred will be accounted for by the combined office, and its head office (if the combined office is a sub-office) as a contingent charge.

NOTE.—No charge may be incurred or passed for the delivery of any telegram at a greater distance than five miles from the telegraph office, unless such charge has been prepaid by the sender. In all other cases of addresses beyond the delivery range, the telegrams must be treated as letters, and delivered as such in the ordinary course of postal delivery.

40. Application for sanction to purchase stores.—Application for sanction to purchase stores for combined offices may be included in form V.-10, the total requirements of stores for non-guaranteed combined offices being shown under the head "Non-guaranteed Offices".

41. Report on unserviceable stores.—Unserviceable articles from all combined offices may be shown in form V.-8, those of non-guaranteed combined offices being shown under the head "Non-guaranteed offices".

PART VIII.—MISCELLANEOUS.

42. Preservation of records.—The periods of preservation of records relating to message traffic are laid down in Chapter XX of the *Posts and Telegraphs Manual*, Volume XI, and those relating to message revenue, in the *Message Revenue Account Code*. The only other record belonging to the telegraph branch of a combined office is the office Visiting Book which should be preserved as a permanent record.

43. Collection of receipts, etc.—Rules regarding the collection of receipts and the maintenance of accounts thereof, the submission of drafts and returns to the Telegraph Check Office, etc., are contained in the *Message Revenue Account Code*.

APPENDIX F.

APPENDIX F.

Post Office Insurance Fund.

RULES RELATING TO POSTAL LIFE INSURANCE AND
ENDOWMENT ASSURANCE.

PART I.—RULES ISSUED BY THE GOVERNMENT.

The following rules are issued under the authority of the Government of India:—

N.B.—The Governor-General in Council reserves to himself the right of making from time to time such additions and alterations in the rules or in the premia to be paid as he may consider necessary: provided that no such addition or alteration shall affect the conditions of any contract for a policy which any person may have made with the Director-General of Posts and Telegraphs, under these or any other rules in force at the time of making the contract, unless such person has given his consent in writing to such addition or alteration.

Definitions.

1. In these rules—

- (1) "Life Insurance" means a contract entered into by Government to pay a given sum of money, on the death of an individual, to his legal representatives or assigns.
- (2) "Endowment Assurance" means a contract entered into by Government to pay a given sum of money to an individual, or his assigns, at a certain specified period of his life, or to his legal representatives or assigns at his death, if death occurs before the specified date.
- (3) "Insurance" includes life insurance and endowment assurance.
- (4) "Policy" means the written document containing the contract in respect of an insurance.
- (5) "Proposer" means the person who applies for a life insurance or endowment assurance policy.
- (6) "The insured" or "insured person" means the person to whom a policy of life insurance or endowment assurance has been issued.
- (7) "Postmaster-General" means the head of a postal circle and includes all officers exercising the powers of a Postmaster-General.

NOTE.—The Director-General of Posts and Telegraphs exercises the functions of a Postmaster-General with regard to the establishment of his own office and all officers immediately subordinate to him.

- (8) "Principal District Officer" means the principal gazetted officer of the department to which the proposer or insured person belongs, in the district in which the proposer or insured person is serving. When there is no gazetted officer of the proposer's or insured person's department in the district, the term "Principal District Officer" means the gazetted officer to whom the proposer or insured person is immediately subordinate.

NOTE 1.—When the head of a department is himself the Principal District Officer of a proposer or insured person, he may nominate another gazetted officer of the department for the purpose of performing the duties prescribed in these rules for Principal District Officers. A Local Government may authorise any Gazetted Officer under its control to act as "Principal District Officer".

NOTE 2.—Divisional Superintendents of Post Offices (including Superintendents of the Railway Mail Service) and 1st class head postmasters will exercise the functions of "Principal District Officer" in respect of all proposals for admission to the Post Office Insurance Fund made by servants of the Post Office under their control. The Director-General of Posts and Telegraphs and the Postmaster-General exercise the functions of "Principal District Officer" in respect of the establishment of their own offices and all officers immediately subordinate to them. The Superintendent, Postal Seals, Aligarh, exercises the functions of "Principal District Officer" in respect of the establishment of his office.

APPENDIX F.

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- (9) "Immediate Superior" means the head of the office in which the proposer is serving. If the proposer is himself the head of the office, "Immediate Superior" means the officer to whom the proposer is directly subordinate.
 - (10) "Premium" means the periodical payment for any policy.
 - (11) "Post Office" means a Head or Sub-Post Office in India under the control of the Director-General of Posts and Telegraphs and does not include a Branch Office. For insurants on Field Service with an Expeditionary Force, it includes a Base Post Office as well.
 - (12) "Audit Officer" means the Audit and Accounts Officer whatever his official designation, in whose circle of audit the proposer or the insured person is serving for the time being.
 - (13) "Deputy Accountant-General" means the Deputy Accountant-General, Posts and Telegraphs, Life Insurance Branch, Calcutta.
 - (14) "Accountant-General" means the Accountant-General, Posts and Telegraphs, or any officer specially empowered by him for the purpose of these rules.
 - (15) "Paid-up Policy" is a policy which requires no further payment of premium in respect of it, issued in lieu of, but maturing at the same date as, the original policy, either for the original sum assured, when the future premiums payable are compounded by a single payment, or for a reduced sum assured, when the premiums in respect of the original policy are discontinued before the stipulated terms.
 - (16) "Surrender Value" of a Policy is the amount that is payable to an assured, when he foregoes the contingent benefit of his policy and surrenders it for an immediate cash payment.
 - (17) "Commutation" means any alteration in a contract of insurance excepting one in the date of maturity, and includes alteration in the amount of premium, in the premium-term, or in the sum assured.
 - (18) "Conversion" means any alteration affecting the date of maturity of a contract of insurance, and includes not only alteration from Life Insurance class to the Endowment class and *vice versa*, but also the ante-dating or post-dating of the maturity of an Endowment policy.

General Rules.

2. The following persons are admissible to the benefits of the Post Office Insurance Fund:—

- (1) All permanent Government servants (male or female) whose pay is audited in Civil or State Railway Account offices.
- (2) All permanent members of establishments of the Military Department, under audit of the Military Account offices, whose pay and allowances are regulated by the Fundamental Rules, Civil Service Regulations or Rules made under the Civil Service Classification, Control and Appeal Rules.
- (3) All permanent Government servants in foreign service in India.
- (4) Permanent servants paid from "Local Funds," as defined in Fundamental Rule 9(14).
- (5) Military Upper Subordinates and Lower Subordinates (Military and Civil) of the Military Works Services and clerks employed

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in the Divisional Disbursing offices of the Military Accounts Department.

- (6) All temporary officials belonging to Government Departments or offices and State Railways whose pay and allowances are regulated by the Fundamental Rules or the Civil Service Regulations and who are certified by a competent officer of the Government Department, office or Railway, as the case may be, to be eligible, subject to the condition that the certificate shall not be granted to men entertained only in an emergency, or for any special work likely to last for a short time only, but only to those who are taken on for the purpose of supplementing the regular establishment and the duration of whose appointment will probably be continuous. The certificate shall be to the following effect:—

“Certified that although*.....is not a permanent employee of ^{Government} ~~Railway~~, and is liable to discharge on a month's notice or summarily in case of misconduct, he is eligible for admission to the fund.”

NOTE.—Temporary and officiating Munsiffs in Bengal and acting and temporary District Munsiffs in Madras may be admitted to the benefits of the Post Office Insurance Fund on their furnishing certificates to the effect that their pay and allowances are regulated by the Fundamental Rules or the Civil Service Regulations

- (7) Section-writers who are declared by a gazetted officer of the Department or office to which they belong to be eligible for admission to the benefits of the Fund on the terms stated in the letter of the Government of India, Department of Commerce and Industry, No. 7720—214, dated the 17th August 1908. (See Appendix.)
- (8) All permanent servants of universities in India established by Government and under Government supervision.
- (9) Officials ordinarily admissible to the benefits of the Fund, when deputed on Field Service outside India, even after they have left India.
- (10) Probationers in Government employment and in the employment of 'Local Funds' as defined in Fundamental Rule 9(14) regarding whom a declaration is made by the Head of the Office, Department or Local Fund to which they belong that they are employed on probation in or against substantive vacancies.

NOTE.—The Reserve clerks of post offices on probation and the reserve sorters of the Railway Mail Service may be admitted to the benefits of the Post Office Insurance Fund under this rule.

- (11) All permanent servants of the State-owned but Company-managed railways.
- (12) Extra-departmental agents in charge of sub and branch post offices.
- (13) Typists and copyists of Civil Courts in whose case it is certified by a Gazetted Officer of the Department or office to which they belong that the duration of their appointment will ordinarily or probably be continuous.

3. Any person who is admissible to the benefits of the Post Office Insurance Fund under rule 2—

- (a) may effect an insurance on his life for a sum not less than ₹100 or more than ₹20,000, payable at death;
- (b) may purchase an endowment assurance policy for a sum not less than ₹100 and not more than ₹20,000 payable on his attaining the age of 45, 50 or 55 or at death if death occurs before he attains the specified age.

*Here enter name.

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4. All persons who are admitted to the benefits of the Post Office Insurance Fund have direct Government security for the payment at the proper time of the money due to them.

5. Tables showing the ages at which life insurance and endowment assurance policies can be purchased, and the premia payable in each case, are attached to these rules.

6. No person who has once been admitted to the benefits of the Post Office Insurance Fund shall forfeit his right or interest in any life insurance or endowment assurance policy purchased by him under these rules, by reason of his quitting the service in which he is employed, from any cause whatsoever (except that referred to in rule 7), provided that all payments due under the rules are regularly made.

7. False information knowingly furnished by a person admitted to the benefits of the Post Office Insurance Fund will render void the contract concluded with him, lead to the forfeiture of all payments made, and render him liable, if he is in the Government service, to dismissal from that service.

8. Government officials are prohibited, under pain of dismissal, from making public any information of a private character obtained in the course of business regarding the Post Office Insurance Fund or any transactions relating thereto.

9. A life insurance or endowment assurance policy, like other personal property, forms a portion of the estate of the holder, and his legal representatives are entitled to the payment of the sum assured in the absence of any provision to the contrary. The holder can, however, by an assignment make the sum assured payable to any person he chooses to name. This may be done either by an assignment endorsed on the policy, or by a separate deed of assignment. Written notice of such assignment should be given to the Postmaster-General. The policy-holder may arrange with the assignee of the policy that all future premia shall be paid by the latter in the manner prescribed. Re-assignments of policies are also admissible and such re-assignments should be registered in the office of the Postmaster General. When the assignment is endorsed on the policy, the following forms of assignment may be used:—

FORM No. I.

I hereby assign the within policy to.....
.....now residing at.....

Signed in the presence of.....Signature of policy holder.....

Address.....

Dated.....

Address.....1.

FORM No. II.

I.....hereby assign the within policy to.....
provided however that should the said.....predecease me or*
should I survive the endowment period mentioned in the within written
policy then this assignment will be void and all moneys, benefits, and
profits assured by the said policy shall revert to me as if this assignment
had never been made.

Signed in the presence of..... Signature of policy holder.....

Address.....

Dated.....

Address.....

*In the case of whole life the words underlined in this Form should be omitted.

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FORM No. II—*contd.*

NOTE 1.—Assignment of policies made in compliance with rule 21 (viii) (a) of the G. P. Fund Rules, which, in essence, is an assignment for valuable consideration, should also be registered in the office of the Postmaster-General under this rule.

NOTE 2.—A partial assignment of a Postal Insurance Policy, *viz.*, an assignment by which the holder assigns a part of the policy money to any one reserving the rest to himself, is not admissible. A joint assignment is, however, permissible under the rules.

NOTE 3.—Under Form I, all rights of the assured are vested in the assignee by an assignment and the assignee may therefore be entitled to claim the surrender value of the policy under rule 34 without the consent of the assured.

10. The administration of the Post Office Insurance Fund under these rules is vested in the Director-General of Posts and Telegraphs, who is authorised to issue from time to time such subsidiary regulations and orders as he may deem necessary, provided that no such regulation or order shall be inconsistent with any provision of these rules or any rules that may hereafter be made by the Governor-General in Council.

11. Policies of life insurance and endowment assurance granted in accordance with these rules, are exempted from stamp duty (Government of India, Finance and Commerce Department, Notification Nos. 5199-S. R. and 1390-S. R., dated the 1st November 1895 and the 22nd March 1898, respectively, issued under section 8 of the Indian Stamp Act of 1879).

12. The accounts connected with the Post Office Insurance Fund will be kept in the office of the Deputy Accountant-General.

Life Insurance and Endowment Assurance.

13. Life insurance can be effected in two ways, *viz.* :—

(a) By a monthly payment, until the person insured reaches the age of either 50 or 55;

(b) By monthly payments during the life of the person insured.

An endowment assurance can be effected—

By a monthly payment, until the person insured reaches the age of 45, 50 or 55 years.

NOTE.—In the case of Limited Payment Life Insurance and Endowment Assurance policies, the maximum number of monthly premiums payable is twelve times the difference between the age at entry according to which the premium is charged and the age at which payments are to cease.

14. In every case the proposal for a life insurance or endowment assurance must be submitted in the prescribed form and the proposer must undergo a medical examination. Forms of proposal are annexed to these rules.

NOTE.—Should a proposer, after undergoing the medical examination, change his mind as to taking out a policy and decide not to proceed further with the proposal or fail to pay his first premium by the due date, or should an insured person after taking out a policy, discontinue payment of the premium before the policy has been in force for twelve months, he will be required to pay a fixed fee of Rs 4 for the medical examination and also to refund the amount of any travelling allowance drawn by him under Supplementary Rule 158-A which will be recovered in cash or deducted from the next pay due to him, as the case may require.

15. A life insurance or endowment assurance contract will be held to commence from the date borne by the policy or written document in which the contract is recorded; and the policy will be given to the person insured for custody.

NOTE.—A policy holds good in the event of a Government servant losing his life while on field service.

Manner of effecting an Insurance.

16. When a person wishes to insure his life under these rules, or to purchase an endowment assurance policy, he will be required to answer, in his own handwriting, if possible, the questions in the prescribed form of proposal, which can be obtained at the nearest post office (head or sub), and to sign the form in the presence of his immediate superior, who will, in his turn, sign the certificate to the effect that he has read and explained the form to the proposer, and that the proposer's signature was affixed in his presence.

NOTE 1.—In the case of a proposer whose mother-tongue is English the certificate of the proposer's immediate superior may, at his discretion, be confined to the words "I certify that the proposer's signature was affixed in my presence".

NOTE 2.—In the case of proposers in foreign service in India and in other cases when there is any difficulty in the way of a certificate being signed by the proposer's immediate superior the certificate may, with the permission of the Superintendents of post offices or the first class Postmasters, as the case may be, within whose jurisdiction the proposers reside, be signed by the local postmaster or any other responsible Government officer.

17. The immediate superior of the proposer will compare the answers in the form of proposal with the proposer's service-book, service-roll or appointment certificate and satisfy himself that the details of the proposer's service have been properly recorded and attested. He will prepare a certified copy of (1) the first page of the service-book, or (2) the descriptive headings of the service roll, or (3) the appointment certificate and, if the proposer is unable to sign his name, obtain on it the impression of the left-thumb of the proposer in his presence. In the case of a proposer who is able to sign his name, the signature only should be obtained. He will then forward the proposal accompanied by the certified document referred to above, in a registered envelope, by first mail, if possible, to the Principal District Officer of the department in which the proposer is serving.

NOTE 1.—In the case of a temporary official, who has no service-book, service-roll or appointment certificate, the proposal should be accompanied by the certificate granted by a competent officer of the department on the terms stated in rule 2 (6) of the Post Office Insurance Fund Rules. The immediate superior of the proposer should satisfy himself by a comparison with the records of his office that the details of the proposer's service have been properly recorded and attested. He will obtain, on the certificate referred to above, the signature or the impression of the left-thumb as the case may be, of the proposer in his presence. An attested copy of the proposer's university certificate, baptismal certificate, horoscope, a municipal certificate of birth, or, when a proposer is unable to produce any such document, a certificate regarding his age granted by two respectable persons (who should be able to speak from their personal knowledge as to the proposer's age) should also be attached to the proposal.

NOTE 2.—An attested copy of the certificate of age referred to in the preceding note should also be attached to the proposal of an Extra-departmental agent in charge of a sub or branch post office and the signature should be obtained on a certificate from his immediate superior to the effect that he is an Extra-departmental agent in charge of a sub or branch post office and is eligible for admission to the benefits of the Fund.

18. The Principal District Officer, on receipt of the proposal and the certified document referred to in the preceding rule, will carefully scrutinize them with special reference to the admissibility of the terms of the proposal, and if it is found that the life of the proposer was on any previous occasion rejected on medical grounds, either by the Post Office Insurance Fund or by a private insurance company, the medical opinion should, if possible, be obtained by the Principal District Officer and forwarded with the proposal form to the medical officer to whom the proposer is sent for medical examination; otherwise the attention of the medical officer, to whom the proposal is sent, should be specially drawn to the entries to that effect made against the question by the proposer in the proposal form. If the entry regarding the proposer's age in the proposal does not agree with that in the certified copy of (1) the first page of the service-book, or (2) the descriptive headings of the service-roll, or (3) the appointment certificate, as the case may be, the Principal District Officer will take immediate steps to have the discrepancy rectified. If necessary, he will obtain from other officials of the department

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to which the proposer belongs or from the officials of any other department under whom the proposer may have served, or from the persons named in the proposal, or from any other source, information regarding the proposer's age.

NOTE 1—In the case of a temporary official or an Extra departmental agent in charge of a sub or branch post office, the Principal District Officer should satisfy himself about the correctness of the entry in the proposal regarding the proposer's age by a comparison with that given in his university certificate, baptismal certificate, passport, municipal certificate of birth or, in the absence of any such document, a certificate regarding his age granted by two respectable persons who should be able to speak from their personal knowledge as to the proposer's age.

NOTE 2—If the record of the proposer's services is maintained in the "History of Services of Gazetted and other officers," the Principal District Officer should examine this book to satisfy him about the correctness of the entry in the proposal regarding the proposer's age.

NOTE 3—In the case of proposers in foreign service in India, the functions of "Principal District Officer" will be discharged by the Postmaster-General of the circle in which the proposer is residing.

19. The Principal District Officer will then forward the proposal with the certified document referred to in the two preceding rules, in a registered envelope, to the Civil Surgeon and request him to examine the proposer, to record his opinion regarding the proposer's age and health in the place provided for this purpose in the form of proposal and, if the proposer is not able to sign his name, to obtain an impression of the left thumb of the proposer, otherwise the signature of the proposer below the declaration on the form in the space provided for the purpose. He will likewise furnish the Civil Surgeon with a personal description of the proposer so as to enable him to identify the latter and request him to forward the proposal, duly completed and signed, in a registered envelope addressed to the Postmaster-General. The dispatch of the proposal to the Civil Surgeon will be intimated to the immediate superior of the proposer.

NOTE 1—The personal description of the proposer, referred to in this rule, should contain the following particulars, viz.,—(1) Height, (2) Complexion, (3) Colour of hair, (4) Colour of eyes (5) Figure, and (6) Personal marks or peculiarities (such as scars, moles, or any peculiarity of figure or gait of a distinctive character).

NOTE 2—Where there is a Civil Surgeon in the district the examination must be made by that officer. When there is no Civil Surgeon in the district the examination may be made by any Commissioned Medical Officer in charge of a district. At stations (for instance, in Cantonments and areas under military control) where the services of a Civil Surgeon or a Commissioned Medical Officer in charge of the district are not available, the duty of examining proposers will be performed, free of charge, by the Staff Surgeon or an officer discharging the duties of a Staff Surgeon. In very exceptional cases the Postmaster-General may relax this rule.

NOTE 3—A female proposer may, at her option, be medically examined by an officer of the Women's Medical Service in India or, where there is no such female medical officer, by a medical woman holding a registrable British qualification or the degree of M.B., B.S. or L.M.S., of an Indian University.

NOTE 4.—Royal Indian Marine candidates for insurance in the Post Office Insurance Fund may be examined by the Marine Surgeon, Bombay.

NOTE 5—Central Government employees stationed in Calcutta may be examined by the Staff Surgeon, Fort William, Calcutta.

NOTE 6—Employees of State-managed Railways may be examined by the Railway Chief Medical Officers and District Medical Officers in their respective areas.

20. On receipt of intimation from the office of the Principal District Officer that the proposal has been sent to the Civil Surgeon, the proposer's immediate superior will direct the proposer to present himself for examination by the Civil Surgeon without delay.

21. The Civil Surgeon will examine the proposer and require him to answer such enquiries regarding his health as he may think fit to make. He will sign the medical certificate and obtain the proposer's signature or thumb impression, as the case may require, to the declaration on the form of proposal. He will also obtain the proposer's thumb impression at the end of the form, if asked by the Principal District Officer to do so, and then send the proposal with all the connected documents, in a registered envelope, to the Postmaster-General.

NOTE 1—The Civil Surgeon or any other Medical Officer whose certificate may be accepted will receive a fixed fee of Rs 4 for the medical examination which will be paid in such manner as the Director General of Post and Telegraphs shall direct.

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NOTE 2.—If a proposal is received from a person whose life has been previously rejected it must be accompanied by the amount of the Medical Officer's fee for credit to the Post Office Insurance Fund. If the proposal is accepted the amount of the fee will be refunded, on application, to the proposer. If there be a delay in its acceptance, the provisions of Note 1 below rule 22 shall, *mutatis mutandis*, be enforced.

22. The Postmaster-General will decide whether the proposal is to be accepted or not, after satisfying himself, among other things, that the proposer's signature made before the Civil Surgeon, agrees with that made before the immediate superior, and that the proposer's thumb impression, if taken on the form of proposal, agrees with that in the certified copy of (1) the first page of the proposer's service-book, or (2) the descriptive headings of the service-roll, or (3) the appointment certificate, or (4) (in the case of a temporary official) the certificate granted by a competent officer of the department on the terms stated in rule 2(6) or (5) (in the case of Extra-departmental agents) the certificate of his immediate superior referred to in Note 2 to rule 17 as the case may be. If he decides that the proposal should be accepted he will inform the Deputy Accountant-General of the date of acceptance and will request him to take the necessary steps for the realisation of the first premium and for the issue of a policy through the post office, to be named by the Postmaster-General, at which the proposer can most conveniently take delivery of it. The Postmaster-General will, at the same time, intimate to the proposer the acceptance of his proposal and inform him that he will be furnished by the Deputy Accountant-General with the necessary instructions as to the amount of the first premium to be paid by him in cash and the date by which this premium should be paid in order to ensure the issue of the policy. The Postmaster-General will also communicate his acceptance or rejection of the proposal to the Principal District Officer of the department in which the proposer is serving.

NOTE 1.—When a delay occurs in the acceptance of a proposal after the proposer has been medically examined and the duration of the delay is:—

(a) two months in the case of persons living within a week's post of the Postmaster-General's head-quarters; or

(b) three months in the case of persons living in places more than a week's post from the Postmaster-General's head-quarters,
a second medical certificate should be obtained and the fee thereof should be paid by the proposer if he is responsible for the delay, otherwise it should be paid out of the Insurance Fund.

NOTE 2.—The Postmaster-General may accept as the proposer's date of birth a date which does not agree with the entry of his age in the service-book, or service-roll, or History of Services of Gazetted Officers or with the certificate or horoscope referred to in the Note 1 under rule 18 in the case of a temporary official and Extra-departmental Agents of the Post Office. As to this agreement the certificate of the Principal District Officer should be accepted.

NOTE 3.—For the purposes of the Postal Insurance business the Civil Surgeon at the head-quarters of each postal circle, or in the case of a Presidency town one of the Presidency Surgeons, to be selected by the Civil Administrative Medical Officer of the Province, is appointed *ex-officio* Consulting Physician to the head of the postal circle. The latter officer may refer to the Consulting Physician of the circle for opinion on any medical certificate granted to a proposer by a person who is not a Commissioned Medical Officer.

NOTE 4.—The Postmaster-General should not accept a proposal if he knows that the proposer has ceased, or at the time of tendering his first premium will have ceased, to be eligible for admission to the benefits of the Post Office Insurance Fund under rule 2.

NOTE 5.—The intending insurants are advised to submit their proposals sufficiently in advance of their next birthday, so as to admit of their proposals being accepted and the first premium paid before the next birthday, otherwise the proposer would be liable to pay the premium at the higher rate if he pays it after he attains the next higher age.

23. The Deputy Accountant-General, on receipt of information from the Postmaster-General that a proposal has been accepted, will communicate to the proposer direct the amount of the first premium to be paid by him in cash and the date—which will be 60 days from after the date of acceptance of the proposal—by which the payment must be made, and will require the postmaster concerned to report to him the date and amount of the payment made by the proposer. On receipt of the postmaster's report and

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provided that the payment has been made within the prescribed period, the Deputy Accountant-General will prepare the policy and give it the date on which payment of the first premium was made. The policy will bear a serial number and will be signed by the Accountant-General, Posts and Telegraphs, on behalf of the Director-General of Posts and Telegraphs. The policy will then be forwarded, registered on postal service, to the post office concerned, accompanied by a receipt for the policy to be signed by the proposer. Intimation of the despatch of the policy will be sent at the same time to the Postmaster-General and to the proposer. The Deputy Accountant-General will also send (or in the case of Government servants serving in a department other than the Post Office, request the Audit Officer of the department to send) the necessary instructions to the proposer's immediate superior as to realising the premia due on the policy.

NOTE 1.—The premium due on a policy is calculated both in the case of Life Insurance and Endowment Assurance on the proposer's age on the next birthday following the date on which the first premium is paid.

NOTE 2.—Subject to the continued good health of a proposer, the limit of 60 days for payment of first premium prescribed in this rule may be extended by the Deputy Accountant-General, Posts and Telegraphs, Calcutta, for a reasonable period not exceeding 90 days, in cases, in which the first premium could not be paid due to circumstances beyond the control of the life accepted and not because there was any intention of not insuring in the Fund. Cases justifying condonation of delay of more than 90 days in payment of first premium should be referred to the Director-General, Posts and Telegraphs, for obtaining the sanction of the Governor-General in Council.

24. On receipt of the policy from the Deputy Accountant-General, the Postmaster will deliver it to the insured person and obtain the latter's signature on the receipt which accompanied it. This receipt should then be returned to the Deputy Accountant-General.

NOTE 1.—Payment of the first premium should not be accepted by a postmaster if he knows that the person tendering it is at the time no longer eligible for admission to the benefits of the Post Office Insurance Fund under rule 2. In such a case intimation of the fact should be given to the Deputy Accountant-General.

NOTE 2(a).—On the date of payment of the first premium the insured should produce a certificate from the Head of the office that the latter saw the insured in good health on that date. In the absence of such certificate the premium should not be accepted by the postmaster of the office at which it is intended. A proposer on leave may however produce the required certificate from any gazetted officer. When the proposer himself is a gazetted officer or the Head of an office his own declaration may be accepted.

NOTE 2(b).—In cases of difficulty such as when the head-quarters of the superior officer are not in the same station as the proposer's, a procedure similar to that prescribed in the case of a proposer on leave may be followed.

25. When an insurance is effected the insured person will be supplied by the Deputy Accountant-General (through the post office concerned), with a premium receipt-book, in which he should enter the payment of each premium, whether made in cash or by deduction from a salary bill. The necessary entries must be made in English, and if the insured person cannot write English, the entries in his book will be made by the officer who pays him his salary. If, owing to the absence on leave of the insured person, or to any other cause, the premia due are paid in cash, the postmaster receiving the money will grant a receipt for it in this book, and only those payments that are made in cash will be acknowledged in the premium receipt-book. When the book is filled up, it should be forwarded to the Deputy Accountant-General, who, after he has verified the entries, will issue a new book in which will be noted, under his signature, the month up to which premia have been paid.

NOTE.—In the event of a premium receipt-book being lost, the insured person should apply, through his immediate superior, to the Deputy Accountant-General, for a duplicate book, stating in his application the circumstances under which the original book was lost. The Deputy Accountant-General will then issue a duplicate book and send it to the post office named in the application, where it will be delivered to the insured person on his paying a fee of eight annas. The Deputy Accountant-General may, however, if he is satisfied that the original book was lost through no fault of the insured person, authorise delivery of the duplicate without recovery of the fee.

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26. No life can be insured in the Fund for any sum less than R100 and more than R 20,000 and within these limits, the sum assured must be in multiples of R 100.

Exception.—In the case of a life which has already been insured for R50 or multiple of it, a policy for R50 or multiple of it will be issued only when it becomes necessary to make up R20,000 or a lesser multiple of R100. A reduced, paid-up or converted policy issued under rule 33 need not be a multiple of R100 but will not be issued for a less sum than R100.

27. Subject to the limitations prescribed in rule 26, any person who has purchased a life insurance policy may insure his life for a further sum. With this object he should submit a proposal in the prescribed form. He will, in due course, be directed to present himself for medical examination and, if his proposal be accepted, he will be informed accordingly in the manner prescribed in rule 22. In the same manner, any person who has purchased an endowment assurance policy may effect a further assurance under the same terms for an additional sum, subject to the limitations specified in rule 26.

NOTE.—A person who has effected an insurance on his life may also purchase an endowment assurance policy, and a person who has purchased an endowment assurance policy, may effect an insurance on his life, provided that the aggregate sum assured under all policies shall at no one time exceed R20,000. In calculating this maximum limit, policies that have been either surrendered or taken payment of on maturity should not be taken into account.

Exception.—A proposer who desires within 60 days from the date of his medical examination made in connection with a proposal for insurance to increase the amount of his original proposal or to purchase a fresh policy to mature at the same age or an earlier age will not be required to submit a fresh proposal in the prescribed form or to undergo a second medical examination. If, however, the proposal for additional benefits is not accepted within three months from the date of the medical examination, a second medical certificate should be obtained and the fee thereof should be paid by the proposer if he is responsible for the delay; otherwise the fee should be paid out of the Post Office Insurance Fund. The additional premium thus due to the increase in the value of the policy or to the purchase of a fresh policy must be paid within 60 days from the date of acceptance of the fresh proposal.

Manper of realising Premia.

28. The first premium on a policy must always be paid in cash by the insured person and the date and the amount of such payment should be reported by him to the Deputy Accountant-General. Subsequent premia payable monthly, will be recovered, as far as possible, by deduction from the pay of the insured person. If the recovery is to be made by deduction from pay, the insured person is responsible that the amount of the premium, which is due on the first day of each month, shall be deducted from his pay for the preceding month, e.g., the premium due for June will be deducted from the insured person's pay for May, which is drawn on the 1st June. If the premium is to be paid in cash, the insured person must pay the amount at the post office selected by him on or before the 21st* of the month for which the premium is due and obtain the postmaster's receipt for it in his premium receipt-book. Payment of premia by insured persons who have quitted the service of Government is governed by rule 36.

Exception.—Under special arrangements existing in Madras, the deductions on account of premia from the pay bills of Establishments employed in certain commercial undertakings of Government whose accounts are maintained on a commercial system, are made at the time of disbursement and cash for the total amount recovered is remitted to the treasury. Such deductions will be treated in the same manner as if they had been made by short draws in the bills encashed at the treasury.

NOTE 1.—In cases in which it has been arranged, that the premia shall be deducted from pay, if the premium due for any month is not deducted from the salary bill of the insured person, or from the establishment bill of the office in which his pay is drawn, by an oversight, whether on his own part or on the part of the officer whose duty it is to draw his salary, he should pay the premium in cash into the nearest post office and obtain the postmaster's receipt for it in his premium receipt-book. In the case of employees of Local Funds and other insured persons who pay their premiums in cash, premiums must be paid regularly on or before the 21st* of the month for which the premium is due, irrespective of whether their pay for the previous month has or has not been drawn.

*Or the next business day when the 21st falls on a Sunday or a public holiday.

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NOTE 2.—When an insured person proceeds on leave in India, or is under suspension, or is on foreign service in India, he must arrange for the payment, at any post office which he may select, of the premia payable on his policy and intimate the fact to the Deputy Accountant-General. He may also pay the premia for the whole period of his absence in advance but in each such case particulars of the payment should be communicated to the Deputy Accountant-General. The postmaster receiving the money will grant a receipt for it in the premium receipt-book of the insured person. If the insured person is on leave with allowances, or under suspension with allowances, he may, if he desires it, pay his premia by deduction from the bill in which his leave or suspension allowance is drawn.

NOTE 3.—When an insured person proceeds on leave out of India, he must arrange with the Deputy Accountant-General, either for the payment monthly, at any Indian Post Office that he may select, of the premia due on his policy or for the payment of the premia for the whole period of his absence in advance.

NOTE 4.—If a premium is not paid on or before the 21st* day of the month in which it is due, the provisions of rule 39 or rule 40, as the case may be, will apply: provided that, except when the insured person is on leave out of India, he is not to be considered as in arrears of premium for any month so long as he has not been able to draw any pay or allowance, though due, for the month next before it due to circumstances beyond his control. If the pay or allowance for any month is drawn without deduction of the premium after the 14th of the following month, the premium for the latter may be paid within seven days of the receipt of the pay or allowance.

Exception.—The provisions of this Note do not apply to the employees of Local Funds and other insureds who pay their premiums in cash.

NOTE 5.—When a policy has been assigned by the insured person to any other person, the insured person may arrange with the assignee that all the premia shall be paid from time to time by the latter, and the assignee will, with the concurrence of the Postmaster-General, pay in cash the monthly premium to the postmaster selected by him for the purpose. The Postmaster-General will intimate the fact to the Deputy Accountant-General. If the premium is not paid on or before the 21st* day of the month in which it is due, the provisions of rule 39 or rule 40, as the case may be, will apply.

NOTE 6.—There is no objection to an insurant paying his premiums for any number of months at one time in cash in a post office, provided the premiums are paid strictly in advance.

NOTE 7.—The first premium paid on any date represents the premium for that calendar month and premiums should continue to be paid in cash for the next and subsequent months till the amount is actually recovered from the pay of the official concerned.

29. The Audit Officer of each department will furnish the Deputy Accountant-General with a monthly statement in the prescribed form showing all payments of premia realised by deduction from the pay of persons belonging to his department and will give credit for the total amount of such realisations in his Exchange (or Central Adjusting) Account with the Deputy Accountant-General, Posts and Telegraphs, with whom he is in account.

30. When an insured person is transferred from one establishment to another the premium recoverable from him should be recorded in his last-pay certificate in view of the necessary deduction being made from his pay at the new office. Notice of the transfer should be given to the Audit Officer of the department and to the Deputy Accountant-General.

Payment of Policies

31. (1) Any person who claims payment of a policy on the death of an insured person will be required to fill in and sign an application in a prescribed form which can be obtained at any Post Office (head or sub), and to forward this to the Postmaster-General with the policy and premium receipt-book, and a death certificate or other satisfactory evidence of the death of the insured person. If he is the legal assignee of the policy, he will further be required to forward to the Postmaster-General any separate deed of assignment that he may hold.

(2) On receipt of the application and documents referred to the Postmaster-General will send the premium receipt-book with an intimation of the date of death, to the Deputy Accountant-General, who will issue a certificate stating the amount due under the policy including bonus, the date up to which the premia due on the policy have been paid, and the number and amount of any premia which are in arrears. On receipt of

*Or the next business day when the 21st falls on a Sunday or a public holiday.

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this certificate, the Postmaster-General, if all the premia have been paid, or if the death occurred on or before the 21st day of a month and there is only one premium in arrears, will issue an order for the payment of the sum assured under the policy, less the amount, if any, due on account of the premium in arrears. If any premium remained unpaid on the 21st day of the month, on the 1st day of which it fell due, the provisions of rule 39 or rule 40, as the case may be, will apply. Claims are payable as early as possible after proof of the death of the insurant and of the title of the claimant, and endeavours will always be made to pay them with as little delay as possible. The order for payment will be sent to the postmaster concerned, who will notify its arrival to the person beneficially interested in the policy, to whom the amount should be paid on his signing a stamped receipt for it on the back of the order. The Postmaster-General will forward the policy to the Deputy Accountant-General, for record.

32. When the purchaser of an endowment assurance policy claims payment of the policy on his attaining the age specified in the policy, he will be required to forward his policy and premium receipt-book with the necessary application to the Postmaster-General. The Postmaster-General will send the premium receipt-book to the Deputy Accountant-General, who will issue a certificate stating the amount due under the policy including bonus, the date up to which the premia due on the policy have been paid, and the number and amount of any premia which are in arrears. On receipt of this certificate the Postmaster-General, if all the premia have been paid or if the payment of the policy fell due on or before the 21st day of a month and there is only one premium in arrears, will issue an order for the payment of the sum assured under the policy less the amount, if any, due on account of the premium in arrears. If any premium remained unpaid on the 21st day of the month, on the 1st day of which such premium fell due the provisions of rule 39 or rule 40, as the case may be, will apply. The order for payment will be sent with as little delay as possible to the postmaster concerned, who will notify its arrival to the insured person to whom the amount will be paid on his signing a stamped receipt for it on the back of the order. The Postmaster-General will forward the policy to the office of the Deputy Accountant-General, for record.

NOTE 1.—The assignee of an endowment assurance policy may claim payment of the policy on the insured person attaining the age specified in the policy. If the assignee produces a deed of assignment duly executed, with the policy and the premium receipt-book, the Postmaster-General, after making such further enquiries as he may deem fit and obtaining the certificate prescribed in this rule from the Deputy Accountant-General, may order payment of the policy to the assignee, and the procedure prescribed in this rule for the payment of the policy shall then be followed.

NOTE 2.—If, in any case, the policy is not produced the Postmaster-General may sanction the payment of the policy after obtaining a bond of indemnity in the prescribed form. This applies also to cases of payment of surrender value.

Reduction, Discontinuance or Commutation of Premiums and other alterations.

33. (1) A policy-holder may at any time apply for reduction of his monthly premium and sum assured without altering the class of his policy, or after payment of premiums for not less than three years he may apply to have his policy made paid-up for a reduced sum assured free from further payment of premium.

(2) Commutation of future premiums by payment of a lump sum may be permitted at any time.

(3) Conversions involving alteration of policy terms other than reduction, discontinuance or commutation of premiums above referred to will be allowed only after payment of premiums for an integral number of

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years and, in any case where it is intended to extend the premium term or to defer the maturity date, on the production of a medical certificate of good health at the expense of the assured. Such conversions will be permitted only once in the duration of each policy without a fee, second and subsequent conversions being subject to a small fee not exceeding Rs. 2 as may be fixed by the Deputy Accountant-General, in each case.

NOTE 1.—A reduced, paid up or converted policy need not be for a multiple of £100 but will not be issued for a less sum than £100. Terms of the above alterations can be ascertained from the Deputy Accountant-General.

NOTE 2.—No such conversion of a policy as would put the date of maturity to a date preceding or within one year from the date of conversion is admissible.

Surrender of Policies.

34. If the purchaser of a life insurance or endowment assurance policy under these rules wishes to surrender his policy for an immediate payment in cash, he must give notice in writing to the Postmaster-General of his intention to do so, deliver up his policy, together with the premium receipt-book, and at the same time intimate the fact of his having done so direct to the Deputy Accountant-General. The notice to the Postmaster-General should be forwarded through the Principal District Officer of the insured person, but the intimation to the Deputy Accountant-General should be given direct. With the sanction of the Postmaster-General and provided that three years' premia shall have been paid on the policy to be surrendered and that the policy is of not less than three years' duration the purchaser shall, on surrendering his policy, be entitled to obtain the surrender value thereof which will be calculated by the Deputy Accountant-General according to the method prescribed by the Government Actuary which involves the use of certain formulæ and tables not printed for publication.

35. When an insured person has surrendered his policy under the preceding rule, no further deductions on account of premium will be made from his pay. The Deputy Accountant-General will inform the Audit Officer of the department concerned of the fact of the surrender of the policy, and that officer will issue the necessary instructions to the immediate superior of the insured person. On receipt of an order from the Postmaster-General to pay to the insured person the amount payable on account of the surrender of his policy, the Postmaster concerned will give notice to the insured person to present himself at the post office, and on his so presenting himself, the amount will be paid to him. The payee's receipt, stamped if necessary, will be taken on the back of the order and will be forwarded to the Deputy Accountant-General, as a voucher for the payment.

Policies held by persons who have left the Government service.

36. If an insured person resigns or retires or is dismissed from the service of Government, his policy holds good so long as the premia due are regularly paid by him on or before the 21st day* of each month to the Post Office selected by him with the knowledge and concurrence of the Deputy Accountant-General. As soon as the connection of the insured person with Government ceases, he should address the postmaster of the office at which he proposes to pay his premia in future, informing him of the fact, and the postmaster will receive the money and give receipts for it in the usual manner on production of the premium receipt-book. The Deputy Accountant-General should be advised by the insured person of every change in the post office at which the payments are made under this rule.

NOTE.—When an insured person retires from the service of Government and his pension is to be paid in India the Audit Officer concerned will note on his last-pay certificate, for the

*Or the next business day when the 21st falls on a Sunday or a public holiday.

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information of the officer by whom the pension will be paid, the amount of the monthly premium due from the insured person. If the insured person so desires, he may then deduct the amount of the premium, due on the first day of each month, from his pension bill for the preceding month before presenting it for payment, instead of paying the amount in cash at a post office. The insured person, however, will be personally responsible for entering the correct amount to be deducted in his pension bill. If he fails to do this on any occasion, it will still be open to him to pay the amount into a post office; but if the amount is not paid either by deduction from the pension bill or in cash on or before the 21st* day of the month in which it is due, the provisions of rule 39 or rule 40, as the case may be, will apply, provided that the insured person is not to be considered as in arrears of premium for any month so long as he has not been able to draw any pension, though due, for the month next before it due to circumstances beyond his control. If the pension for any month is drawn without deduction of the premium after the 14th of the following month, the premium for the latter may be paid within seven days of receipt of the pension. Credit for amounts deducted from pension bills under this rule will be given to the Post Office Insurance Fund by the Audit Officer concerned, in the manner prescribed in rule 29.

37. If an insured person who has ceased to be a servant of Government neglects to pay the premium due on his policy on or before the 21st day* of any month in which such premium is due, at the Post Office selected by him, the postmaster concerned will report the circumstance to the Deputy Accountant-General, who, if the premium has not been paid elsewhere, will advise the Postmaster-General of the circumstance. If the premium is tendered on any subsequent date it will be received subject to the provisions of rule 39 or rule 40, as the case may be.

Premiums as well as policies when due payable only in India.

38. If the purchaser of a life insurance or endowment assurance policy quits India, he must arrange with the Deputy Accountant-General for the payment, at any Indian Post Office which he may select, of the premium payable on his policy. If the insured person dies out of India, the value of his policy will be paid to the person beneficially interested at any Indian Post Office that may be selected by such person.

Lapsing of Policies.

39. If, in the case of a policy of less than three years' duration, the premium due he not paid on or before the 21st day* of any month in which such premium is due, the policy will become void. But if all arrears of premium are paid within six months from the first day of the month for which the premium was due, the Postmaster-General may in his discretion allow the policy to be revived, subject to the payment of all arrears and to the further payment, within a date to be specified by the Postmaster-General of such fine, if any, as he may impose. The Postmaster-General may also require the production of a medical certificate of continued good health. The Deputy Accountant-General will, in such cases, report the receipt of arrears of premium to the Postmaster-General to enable him to issue the necessary instructions in each case. A copy of the orders passed by the Postmaster-General in each case will be forwarded to the Deputy Accountant-General for record in his office.

NOTE 1—Should the insured person die after the expiration of the days of grace allowed for the payment in cash month of the premium due for that month but before the date of the revival of the policy in accordance with this rule, no claim for the payment of the policy will be entertained.

NOTE 2—For the purpose of this rule an insured person is not to be considered as in arrears of premium for any month so long as he has not been able to draw any pay, pension, or suspension allowance, or, if the insured person is on leave in India, any leave allowance, though due, for the month next before it due to circumstances beyond his control. See also Note 4 to rule 38 and the Note below rule 36.

EXPLANATION—The provisions of this Note do not apply to the employers of Local Funds and other institutions who pay their premiums in cash.

*Or the next business day when the 21st falls on a Sunday or a public holiday.

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40. If in the case of a policy of *not less* than 3 years' duration the premium be not paid on or before the 21st day* of any month in which such premium falls due, the policy will be forfeited at the end of 12 months from the first day of the month for which the premium was due, unless all arrears of premium, together with interest thereon to date of payment at 8 per cent. per annum, are paid within the said period of 12 months, provided that when the interest amounts to less than one rupee, the sum of one rupee shall be paid as a fine instead of interest. Should the insured person die within the said period of 12 months, the claim for the payment of the policy will be accepted subject to the deduction of all arrears of premium together with interest thereon to date of death at 8 per cent. per annum. The surrender value of a policy under this rule may be paid to the insurant or a paid-up policy may be issued to him on receipt of an application to that effect at any time after the date of default or forfeiture. The amount of surrender value due and the terms of the paid-up policy that may be issued should be ascertained by application from the Deputy Accountant-General.

NOTE—For the purpose of this rule, an insured person is not to be considered as in arrears of premium for any month so long as he has not been able to draw any pay, pension, or suspension allowance, or, if the insured person is on leave in India, any leave allowance, though due, for the month next before it due to circumstances beyond his control. See also Note 4 to rule 28 and the Note below rule 36.

Exception.—The provisions of this Note do not apply to the employees of Local Funds and other insurants who pay their premiums in cash

*Or the next business day when the 21st falls on a Sunday or a public holiday.

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TABLE I.

WHOLE LIFE ASSURANCES.

Monthly premiums for an Assurance of 1,000 Rupees.

Applicable to policies issued prior to 1st April, 1940.

Age at entry.	Premium payable throughout Life.	Age at entry.	Premiums ceasing at age 50.	Premiums ceasing at age 55.	Age at entry.
	R A. P.		R A. P.	R A. P.	
18	1 10 5	18	1 14 7	1 12 11	18
19	1 10 10	19	1 15 4	1 13 6	19
20	1 11 4	20	2 0 2	1 14 2	20
21	1 11 10	21	2 1 0	1 14 11	21
22	1 12 5	22	2 2 1	1 15 10	22
23	1 12 1	23	2 3 3	2 0 9	23
24	1 13 9	24	2 4 6	2 1 9	24
25	1 14 6	25	2 5 11	2 2 10	25
26	1 15 4	26	2 7 6	2 4 1	26
27	2 0 3	27	2 9 2	2 5 5	27
28	2 1 2	28	2 11 1	2 6 10	28
29	2 2 2	29	2 13 2	2 8 5	29
30	2 3 3	30	2 15 6	2 10 2	30
31	2 4 4	31	3 1 11	2 12 0	31
32	2 5 6	32	3 4 8	2 13 11	32
33	2 6 8	33	3 7 9	3 0 0	33
34	2 7 11	34	3 11 2	3 2 4	34
35	2 9 3	35	3 15 0	3 4 11	35
36	2 10 8	36	4 3 6	3 7 9	36
37	2 12 3	37	4 8 8	3 10 11	37
38	2 13 10	38	4 14 8	3 11 5	38
39	2 15 7	39	5 5 10	4 2 5	39
40	3 1 6	40	5 14 4	4 7 0	40
41	3 3 9	41	6 8 8	4 12 1	41
42	3 5 7	42	7 5 5	5 2 11	42
43	3 7 1	43	8 5 11	5 5 11	43
44	3 10 1	44	9 11 8	5 10 7	44
45	3 12 5	45	11 9 11	5 13 0	45
46	3 15 0	..	..	..	..
47	4 1 9	..	..	..	..
48	..	..	..	..	..
49	1 7 9	..	..	..	..
50	4 11 1	..	..	..	..

NOTE.—For ages 46 to 50 of this table "Age at entry" means the 20th next birthday following the date of payment of the first premium.

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TABLE I (a).
WHOLE LIFE ASSURANCES.
Monthly premiums for an Assurance of Rs. 1,000.
Applicable to policies issued on or after 1st April, 1940.

Age at entry	Premiums payable throughout Life.	Premiums ceasing at age 50.	Premiums ceasing at age 55.	Age at entry.
	R A.	R A.	R A.	
18	1 12	2 1	1 15	18
19	1 12	2 2	2 0	19
20	1 13	2 3	2 1	20
21	1 14	2 5	2 2	21
22	1 14	2 6	2 3	22
23	1 15	2 7	2 4	23
24	2 0	2 9	2 5	24
25	2 1	2 11	2 7	25
26	2 2	2 12	2 8	26
27	2 3	2 14	2 9	27
28	2 4	3 0	2 11	28
29	2 5	3 3	2 13	29
30	2 6	3 5	2 15	30
31	2 7	3 8	3 1	31
32	2 8	3 11	3 3	32
33	2 9	3 15	3 5	33
34	2 10	4 3	3 8	34
35	2 11	4 7	3 11	35
36	2 12	4 12	3 14	36
37	2 14	5 2	4 1	37
38	3 0	5 8	4 5	38
39	3 2	6 0	4 9	39
40	3 4	6 10	4 14	40
41	3 6	7 5	5 3	41
42	3 8	8 4	5 10	42
43	3 10	9 6	6 1	43
44	3 12	10 14	6 9	44
45	3 14	13 1	7 4	45
46	4 1	..	8 0	46
47	4 4	..	9 0	47
48	4 7	..	10 3	48
49	4 10	..	11 14	49
50	4 13	..	14 3	50

NOTE.—For the purpose of this table "Age at entry" means the age next birthday following the date of payment of the first premium.

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TABLE II.

ENDOWMENT ASSURANCES.

Monthly premiums for an Assurance of Rs. 1,000.

Applicable to policies issued prior to 1st April, 1940.

Maturing Ages.	45	50	55	Maturing Ages.
Age at entry.	R A. P.	R A. P.	R A. P.	Age at entry.
18	2 12 4	2 4 11	1 15 10	18
19	2 14 1	2 6 1	2 0 8	19
20	2 6 0	2 7 4	2 1 6	20
21	3 2 1	2 8 8	2 2 5	21
22	3 4 5	2 10 2	2 3 6	22
23	3 7 0	2 11 10	2 4 8	23
24	3 9 11	2 13 9	2 5 10	24
25	3 13 1	2 15 8	2 7 2	25
26	4 0 8	3 1 10	2 8 8	26
27	4 4 9	3 4 4	2 10 4	27
28	4 9 4	3 7 0	2 12 1	28
29	4 14 8	3 10 1	2 14 2	29
30	5 4 8	3 13 6	3 0 4	30
31	5 11 8	4 1 4	3 2 9	31
32	6 3 8	4 5 7	3 5 5	32
33	6 13 1	4 10 5	3 8 4	33
34	7 8 3	4 15 10	3 11 7	34
35	8 5 7	5 5 11	3 15 1	35
36	9 6 0	5 13 0	4 3 0	36
37	10 10 7	6 5 1	4 7 4	37
38	12 4 11	6 14 7	4 12 3	38
39	14 8 1	7 9 9	5 1 8	39
40	17 9 5	8 7 3	5 7 11	40
41	..	9 7 8	5 15 0	41
42	..	10 12 3	6 7 3	42
43	..	12 6 9	7 0 10	43
44	..	14 10 1	7 12 2	44
45	..	17 11 5	8 9 8	45
46	..	..	9 10 3	46
47	..	..	10 15 0	47
48	..	..	12 9 7	48
49	..	..	14 13 0	49
	..	..	17 14 7	50

NOTE.—For the purpose of this table "Age at entry" means the age next birthday following the date of payment of the first premium.

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TABLE II (a).

ENDOWMENT ASSURANCES.

Monthly premiums for an Assurance of Rs. 1,000.

Applicable to policies issued on or after 1st April 1940.

Maturing Ages.	45	50	55	Maturing Ages.
Age at entry.	R A.	R A.	R A.	Age at entry.
18	3 1	2 10	2 4	18
19	3 3	2 11	2 5	19
20	3 5	2 12	2 6	20
21	3 7	2 14	2 7	21
22	3 10	3 0	2 8	22
23	3 13	3 2	2 9	23
24	4 0	3 4	2 11	24
25	4 3	3 6	2 13	25
26	4 7	3 8	2 15	26
27	4 11	3 11	3 1	27
28	5 0	3 14	3 3	28
29	5 5	4 1	3 5	29
30	5 11	4 4	3 7	30
31	6 2	4 8	3 9	31
32	6 10	4 12	3 12	32
33	7 3	5 1	3 15	33
34	7 14	5 6	4 2	34
35	8 11	5 12	4 6	35
36	9 11	6 3	4 10	36
37	10 10	6 11	4 14	37
38	12 8	7 5	5 3	38
39	14 11	7 15	5 8	39
40	17 11	8 13	5 11	40
41	..	9 13	6 5	41
42	..	11 1	6 13	42
43	..	12 10	7 7	43
44	..	14 12	8 2	44
45	..	17 12	9 15	45
46	..	..	9 15	46
47	..	..	11 3	47
48	..	..	12 13	48
49	..	..	14 15	49
50	..	..	17 15	50

NOTE.—For the purpose of this table "Age at entry" means the age next birthday following the date of payment of the first premium.

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L.I.—24.

POST OFFICE INSURANCE FUND.

PROPOSAL FOR INSURANCE.

Statement to be made by a person submitting a proposal for an insurance for the first time.

QUESTIONS.	ANSWERS.
1. (a) What is your full Christian name and surname ? or (b) Your name and father's name and your caste ?	1. (a) .. (b) ..
2. Where were you born ? (If born in India, add names of the district and province of birth.)	2. ..
3. What is the date of your birth by the Christian era, and what will your age be next birthday ?	3. ..
4. (a) Where do you reside ? (b) At which post office (head or sub) do you wish to pay your first premium and take delivery of the policy ?	4. (a) .. (b) ..
5. Are you married, single, or a widower ?	5. ..
6. What appointment do you hold in Government Service and in what Department of Government ? (State your permanent appointment as well as any acting appointment held by you.)	6. ..
7. Who is the Accounts Officer who will account for the recoveries of your premia and pass on the credits to the Posts and Telegraphs Department ?	7. ..
8. How long have you been in Government Service ?	8. ..
9. What leave have you taken during your service ? (State the description of leave taken)	9. ..
10. For what amount do you wish to effect an insurance ?	10. ..
11. Do you propose to purchase a life insurance or an endowment assurance policy ? (In the former case state whether payment should cease at the age of 50 or 55 or be continued during life. In the latter case state at what age you wish the policy to be paid to you)	11. ..
12. (a) Is your father alive ? (b) What is his age ? (c) If dead, of what did he die ? (d) At what age did he die ?	12. (a) .. (b) .. (c) .. (d) ..
13. (a) Is your mother alive ? (b) What is her age ? (c) If dead, of what did she die ? (d) At what age did she die ?	13. (a) .. (b) .. (c) .. (d) ..

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QUESTIONS.	ANSWERS.
14. (a) How many brothers and sisters had you ?	14. (a) ..
(b) How many are alive and what are their ages ?	(b) ..
(c) Are they all in good health ?	(c) ..
(d) How many are dead ?	(d) ..
(e) Of what diseases did they die ?	(e) ..
(f) At what ages did they die ?	(f) ..
15. Have you ever been obliged to leave your work on account of bad health ? If so, state the nature of the disease or diseases from which you suffered and the length of time you had to remain absent. If on medical certificate, name the medical officer who granted you the certificate and, if possible, attach a copy of the official statement of your case.	15. ..
16. (a) Are you of temperate habits ?	16. (a) ..
(b) Have you always been so ?	(b) ..
17. Are you addicted to the use of any drug ?	17. ..
18. Have you suffered from syphilis ? If so, when ?	18. ..
19. (a) Have you had typhoid fever or small-pox ?	19. (a) ..
(b) Have you been vaccinated ?	(b) ..
(c) Have you been re-vaccinated ?	(c) ..
20. Have you or any of your near relatives suffered from—	20. ..
(a) Insanity ?	(a) ..
(b) Consumption ?	(b) ..
(c) Asthma ?	(c) ..
(d) Gout ?	(d) ..
(e) Kidney disease ?	(e) ..
(f) Diabetes ?	(f) ..
(g) Cancer ?	(g) ..
21. Have you ever had spitting of blood ?	21. ..
22. Have you a rupture ?	22. ..
23. (a) Has your life ever been proposed for insurance to the Post Office Insurance Fund or to any Insurance Office ?	23. ..
(b) If so, was it accepted at the ordinary rate ?	(b) ..
(c) Or at an enhanced rate ? If so, the grounds for levying the enhanced rate should be stated.	(c) ..
(d) Or was it declined ? If so, the grounds for rejection of the proposal should be stated.	(d) ..

NOTE.—If the proposer be a Christian, he must attach to this proposal an attested copy of his baptismal certificate, or, if this is impracticable, proof of his age to his age. If the proposer be an Indian, he must mention below the names of two respectable persons to whom reference can be made, if necessary, stating his age. These persons should be able to speak from their own knowledge as to the proposer's age.

Signature of proposer
(or impression of the left thumb).

I dated the _____ day of _____ 19__.

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Certificate by proposer's immediate superior

I certify that I have read over and explained the above form to the proposer in this case and that the proposer's ^{signature} ~~left thumb impression~~ was affixed in my presence.

Signature_____

Designation_____

Dated at_____on the_____19 .

NOTE—Having signed the above certificate, the proposer's immediate superior should forward this proposal with a certified copy of (1) the first page of the Service Book or (2) the descriptive headings of the Service Roll, or (3) the Appointment Certificate or (4) (in the case of a temporary official and Extra departmental Agent of the Post Office) the certificate granted by a competent officer of the Department regarding his eligibility on which his signature or an impression of the proposer's left thumb as the case may be has been taken in his presence, by first mail, in a registered envelope, to the Principal District Officer of the proposer.

Certificate of the Principal District Officer.

Certified that the proposer is eligible for admission to the benefits of the Post Office Insurance Fund under rule 2 of the rules relating to that Fund and that the entry of his age has been personally verified by me by comparison with the "History of Services of Gazetted Officers," or the certified copy of (1) the first page of the Service Book, or (2) the descriptive headings of the Service Roll, or (3) (in the case of postal runners) Appointment Certificate or (4) (in the case of a temporary official and Extra departmental Agents) university certificate, baptismal certificate, horoscope, municipal certificate of birth, or, in the absence of any such document, any certificate regarding his age granted by two respectable persons (who should be able to speak from their personal knowledge as to the proposer's age)

*Although the proposer's pay is audited by a Military Accounts Officer, he is subject to Civil rules, as shown in the appended certificate by the Military Accounts Officer concerned

Signature_____

Designation_____

Dated at_____on the_____19 .

*To be struck out when not required or when the proposer belongs to the Military Upper Subordinates of the Military Forces Services

NOTE—Having signed the certificate if the Principal District Officer should forward the proposal in a registered envelope to the Civil Surgeon

[V B—If the date of the entry in his proposal is of the year _____ the entry in the "History of Services" (1) or (2) the first page of (1) the first page of the Service Book or (2) the descriptive headings of the Service Roll or (3) the Appointment Certificate or (4) the certificate granted by a competent officer of the Department as the case may be, a note regarding the discrepancy should be included in the signature by the Principal District Officer]

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Declaration to be signed by the proposer in the presence of the Civil Surgeon.

I do hereby declare that the foregoing statements and those made by me to the Civil Surgeon are true to the best of my knowledge and belief and that I have not withheld or concealed any circumstance with regard to which information has been required from me. I agree that the foregoing statements shall be the basis of the proposed contract for an insurance, and that if it shall hereafter appear that I have wilfully made any untrue statement, or have fraudulently concealed any circumstance which I ought to have made known, then all the premia which shall have been paid under the said contract shall be forfeited, and the contract rendered absolutely null and void.

I also agree to pay the fee for the medical examination should I decline, on this proposal being accepted, to take out the policy, or fail to pay the first premium by the due date or should I discontinue payment of the premia, after taking out the policy, before it has been in force for twelve months.

Signature of proposer

(or impression of the left thumb).

Dated the ——— *day of* ——— *19* .

Medical Opinion.

I am of opinion that ——— ^{is} suffering from disease likely to shorten life, and that he ^{has} _{has not} had serious disease of a kind likely to recur.

I ^{recommend} _{do not recommend} the Postmaster-General to accept the proposal of ——— Judging from his appearance ———'s age is *(in words)* ——— years.

The ^{signature} _{thumb impression} to the above declaration was affixed by the proposer in my presence.

*Additional remarks by Civil Surgeon*¹

Signature of Civil Surgeon.

Station ———

Dated ——— *19* .

¹ Where there is no Civil Surgeon in the district, the examination will be held by any Commissioned Medical Officer in charge of the district.

NOTE 1.—A life is accepted as proposed without any extra premium, or rejected altogether if no risk is involved in accepting it. When therefore the examining medical officer after recommending the acceptance of a proposal feels called upon to offer any additional remarks, he should add at the same time whether or not he recommends the acceptance of the proposal at the ordinary rates.

NOTE 2.—Having recorded his opinion above, the Civil Surgeon should return this proposal to the Postmaster-General in a registered envelope.

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L. I.—25.

POST OFFICE INSURANCE FUND.

PROPOSAL FOR INSURANCE.

By the Holder of Policy No. _____, dated _____, for
R _____

Statement to be made by a person who is already insured and who proposes to effect a further insurance.

QUESTIONS.	ANSWERS.
1. (a) What is your full Christian name and surname ? . . .	1. (a)
or	
(b) Your name and father's name and your caste ? . . .	(b)
2. (a) Where do you reside ?	2. (a)
(b) At which post office (head or sub) do you wish to pay your first premium and take delivery of the policy ? . . .	(b)
3. What appointment do you hold in Government Service, and in what Department ?	3.
(State your permanent appointment as well as any acting appointment held by you)	
4. Who is the Accounts Officer who will account for the recoveries of your premia and pass on the credits to the Posts and Telegraphs Department ?	4.
5. For what amount do you wish to effect an insurance ? . . .	5.
6. Would this, when added to the amount of existing insurances, exceed the total prescribed limit ?	6.
7. Do you propose to purchase a life insurance or an endowment assurance policy ? (In the former case state whether payments should cease at the age of 50 or 55 or be continued during life. In the latter case state at what age you wish the policy to be paid to you.)	7.
8. (a) Is your father alive ?	8. (a)
(b) What is his age ?	(b)
(c) If dead, of what did he die ?	(c)
(d) At what age did he die ?	(d)
9. (a) Is your mother alive ?	9. (a)
(b) What is her age ?	(b)
(c) If dead, of what did she die ?	(c)
(d) At what age did she die ?	(d)
10. (a) How many brothers and sisters had you ?	10. (a)
(b) How many are alive and what are their ages ?	(b)
(c) Are they all in good health ?	(c)
(d) How many are dead ?	(d)
(e) Of what diseases did they die ?	(e)
(f) At what ages did they die ?	(f)

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- | QUESTIONS. | ANSWERS. |
|---|----------|
| 11. Have you ever been obliged to leave your work on account of bad health? If so, state the nature of the disease or diseases from which you suffered and the length of time you had to remain absent. If on medical certificate, name the medical officer who granted you the certificate and, if possible, attach a copy of the official statement of your case. | 11. |
| 12. (a) Are you of temperate habits? | 12. (a) |
| (b) Have you always been so? | (b) |
| 13. Are you addicted to the use of any drug? | 13. |
| 14. Have you suffered from syphilis? If so, when? | 14. |
| 15. (a) Have you had typhoid fever or small-pox? | 15. (a) |
| (b) Have you been vaccinated? | (b) |
| (c) Have you been re-vaccinated? | (c) |
| 16. Have you or any of your near relatives suffered from— | 16. |
| (a) Insanity? | (a) |
| (b) Consumption? | (b) |
| (c) Asthma? | (c) |
| (d) Gout? | (d) |
| (e) Kidney disease? | (e) |
| (f) Diabetes? | (f) |
| (g) Cancer? | (g) |
| 17. Have you ever had spitting of blood? | 17. |
| 18. Have you a rupture? | 18. |
| 19. (a) Was any proposal for further insurance in the Post Office Insurance Fund or any other Insurance Company made by you? | 19. (a) |
| (b) If so, was it accepted at the ordinary rate? | (b) |
| (c) Or at an enhanced rate? If so, the grounds for demanding the enhanced rate should be stated | (c) |
| (d) Or was it declined? If so, the grounds for rejection of the proposal should be stated | (d) |

Signature of proposer

(or impression of the left thumb).

Dated the _____ *day of* _____ *19*

Taken in my presence.

*Signature and designation of
proposer's immediate superior.*

Dated at _____ *on the* _____ *19*

NOTE.—Having signed the above certificate, the proposer's immediate superior should forward this proposal with a certified copy of (1) the first page of the Service Book or (2) the descriptive headings of the Service Roll or (3) the Appointment Certificate or (4) (in the case of a temporary official or Extra departmental Agent of the Post Office) the certificate granted by a competent officer of the Department regarding his eligibility, on which his signature or an impression of the proposer's left thumb as the case may be has been taken in his presence, by first mail in a registered envelope, to the Principal District Officer of the proposer.

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Signature and Designation of the Principal District Officer.

Signature_____

Designation_____

Dated at _____ on the _____ 19 .

NOTE.—The Principal District Officer should forward the proposal, in a registered envelope to the Civil Surgeon.

Declaration to be signed by the proposer in the presence of the Civil Surgeon.

I hereby declare that the foregoing statements and those which I have made to the Civil Surgeon are true to the best of my knowledge and belief. I agree that the foregoing statements and those made by me in my first proposal shall be the basis of the proposed contract for a further insurance, and that if it shall hereafter appear that I have wilfully made any untrue statement, or have fraudulently concealed any circumstance which I ought to have made known, then all the premia which shall have been paid under the said contract shall be forfeited and the contract rendered absolutely null and void.

I also agree to pay the fee for the medical examination should I decline, on this proposal being accepted, to take out the policy, or fail to pay the first premium by the due date or should I discontinue payment of the premia, after taking out the policy, before it has been in force for twelve months.

Signature of proposer
(or impression of the left thumb).

Dated the _____ day of _____ 19 .

Medical Opinion.

I am of opinion that _____ ^{is}_{is not} suffering from disease likely to shorten life and that he ^{has}_{has not} had serious disease of a kind likely to recur.

I ^{recommend}_{do not recommend} the Postmaster-General to accept the proposal of _____.

The ^{signature}_{thumb impression} to the above declaration was affixed by the proposer in my presence.

Additional Remarks by Civil Surgeon.¹

Signature of Civil Surgeon.

Station_____

Dated _____ 19 .

¹Where there is no Civil Surgeon in the district, the examination will be held by any Commissioned Medical Officer in charge of the District.

NOTE 1.—A life is accepted as proposed without any extra premium, or rejected altogether if any risk is involved in accepting it. When, therefore, the examining medical officer after recommending the acceptance of a proposal feels called upon to offer any additional remarks, he should add at the same time whether or not he recommends the acceptance of the proposal at the ordinary rates.

NOTE 2.—Having recorded his opinion above, the Civil Surgeon should forward this proposal to the Postmaster-General in a registered envelope.

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Copy of letter No. 7720-214, dated the 17th August 1908, from the Government of India, Department of Commerce and Industry, to the Chief Secretary to the Government of Bombay.

With reference to your letter No. 2877, dated the 6th July 1908, addressed to the Secretary to the Government of India, Finance Department, I am directed to convey the sanction of the Government of India to the admission of section-writers to the privileges of the Postal Insurance Fund, on the condition that a certificate is granted in each case by a gazetted officer of the Department or Office to which the proposer belongs declaring the latter eligible on the terms stated below.

2. The certificate should not be granted to men entertained only on an emergency or for any special work likely to last for a short time only, but to those who are taken on for the purpose of supplementing the regular establishment, and the duration of whose appointment will ordinarily or probably be continuous. The certificate, therefore, should be to the following effect:—

"Certified that although——— is not a permanent employee of Government, and is liable to discharge on a month's notice or summarily in the case of misconduct, he is eligible for admission to the Postal Insurance Fund under the orders contained in the Government of India, Department of Commerce and Industry, letter No. 7720-214, dated the 17th August 1908."

This certificate should be issued only in connection with an actual application to join the Fund, and should not be given to the applicant himself.



APPENDIX F.

PART II.—SUBSIDIARY RULES ISSUED BY THE DIRECTOR-GENERAL.

The following subsidiary rules are issued under the authority of the Director-General, Posts and Telegraphs:—

1. *Separate receipt granted by postmaster for every premium paid in cash.*—In addition to the acknowledgment in the premium receipt-book, a separate receipt, signed by the receiving postmaster (head or sub) should be granted for every payment of a premium made in cash.

2. *Form of Assignment.*—For the purpose of rule 9 of the rules issued by Government, it is not necessary that the nature or amount of the valuable consideration for which an assignment is made should be stated. When an assignment is registered in a Postmaster-General's office the words "Registered in the office of the Postmaster-General— on— " should be written on the back of the policy.

3. *Date on which a policy is considered as surrendered.*—When a policy is surrendered for immediate payment of the surrendered value due on it, it should be considered to be in force for full benefits to the end of the month for which premium has been paid; the last day of that month being considered as the day and date of actual surrender.

4. *Revival of Policy.*—(1) In cases where it is apparent that no deliberate infringement of rules has been made by the insurant with the object of using the Insurance Fund in a manner adversely affecting its interests, the Director-General has power to revive a policy by relaxation of rule 39. The Director-General has also the discretionary power in special cases to relax the provisions of Note 1 below rule 39.

(2) In cases where the default is due to circumstances beyond the control of the insurant or to the insurant's absence on leave out of India the Director-General has also the power to sanction the revival of policies adversely affected by rule 40.

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Rules for non-combined Receiving Offices for Telegrams.

1. *Acceptance of telegrams in non-combined post offices.*—With the exception of offices at which it has been held by the Head of the Circle that by such acceptance delay or undue detention of the telegrams would be involved, all non-combined post offices are authorised to accept *inland* telegrams for despatch to a telegraph office for onward transmission. Foreign and press telegrams must not be accepted in non-combined post offices.

2. *Post and Telegraph Guide.*—The *Post and Telegraph Guide* is supplied to all the post offices referred to in rule 1. Section X of this publication contains the rules and rates for inland telegrams; and Section XIII, the list of telegraph offices. The following additional rules and explanations are issued for the guidance of postmasters.

NOTE.—Throughout these rules, *postmaster* means the postal official entrusted with the duty of receiving telegrams.

3. *Hours of business.*—Telegrams will be received only if presented at a time at which work is going on in the post office between the hours of 8 A.M. and 6 P.M., or such longer hours as may be notified locally. But no ordinary telegrams will be accepted on Sundays or Post Office holidays, or between the hours of 9 P.M. and 8 A.M. on other days.

4. *Examination of telegrams for despatch.*—When a telegram is presented, the postmaster must examine it and see that the true signature and address of the sender are written at foot. In the case of telegrams from a mercantile firm, if the name of the firm is written, it should be accepted, but if stamped, it should be attested by the signature or initials of a responsible member of the firm. In lieu of the signature of an illiterate sender, an impression of the thumb of the left-hand should be taken on the message as written for that person, and the note “Thumb-mark of (Name of sender)” written below the impression. The ink used for this purpose should be printer’s ink or that usually used for the date-stamp. The postmaster should count the words to ascertain the charge and sell stamps of the required value to the sender to be affixed by him to the telegram form in the space provided for the purpose. Each stamp should then be defaced by the postmaster with the date-stamp of the office.

5. *Forms obtainable at post office.*—Telegrams should be written by the sender on the prescribed form (Form A), a stock of which is supplied to every post office concerned. This form must be given *gratis* to any person requiring it. If, however, a telegram is written on ordinary paper, it should be accepted and pasted on Form A.

6. *Translation of telegrams.*—If a telegram written in the local Indian language is presented, the postmaster should transcribe it in English characters on a prescribed form and obtain the sender’s signature to it; or, if desired, a telegram written in a local Indian language should be translated into the English language and written on the prescribed form, the sender’s signature being similarly obtained to the translation. No charge should be made for either of these services.

7. *Classification of telegrams.*—If the telegram is to be classed *Express*, the class should be entered by the sender in the space provided on the telegram form, otherwise it should be treated as *Ordinary*. If the telegram is on State business, the word *State* should be written in the space provided on the form. According to clause 370 of the *Post and Telegraph Guide*, late fees are chargeable on Express telegrams which are required to be transmitted during the closed hours of the telegraph office of origin, the intermediate office or the office of destination, but for the present, these

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late fees will not be required to be collected by postal receiving offices. All telegrams from a postal receiving office will be dealt with during the working hours of the telegraph office to which they are addressed. All telegrams should be considered *Private*, unless marked *State* by the sender.

8. *Treatment of telegrams not classed by senders.*—If the sender of a telegram affixes stamps exactly sufficient to cover its cost under a particular class, this is to be considered as an indication of his wish to have it sent in that class. If a telegram tendered by a servant does not indicate how the sender wishes it classed, it should be sent as *Ordinary*.

9. *Application of charges.*—The following instructions will guide postmasters in counting the words that are chargeable in a telegram:—

Every word in plain language telegrams containing more than 15 letters should be counted and charged for as two words.

Example.

Unconstitutional (16 letters) 2 words.

Names of places and persons and titles should be counted as written by the sender, but when insufficient money is tendered, the sender may be helped to join such, in accordance with the usage of the language, so as to reduce the charges—

Examples.

Compound Words.	To be counted as Words.
Twenty five	2
Twentyfive	1
Twenty-five	2
Linen draper	2
Linendraper	1
Linen-draper	2
Lieutenant General	2
Lieutenantgeneral (17 characters)	2
Lieut. general	1
Lieut.-general	2
Station Master	2
Stationmaster	1
Mint Master	2
Mintmaster	1
Head Master	2
Headmaster	1
Telegraph Master	2
Telegraphmaster	1
Postmastergeneral (17 characters)	2
Fatherinlaw	1
Father-in-law	3
Father in law	3
Table cloth	2
Tablecloth	1
Table-cloth	2

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Compound Words.	To be counted as Words.
Five Thousand	2
Fivethousand	1
Five-thousand	2
Fivehundredandfifty (over 15 characters)	2
Five hundred and fifty	4
Quarter Master	2
Quartermaster	1
Quarter-master	2
Adjutant General	2
Adjutantgeneral	1
Adjtgeneral	1
Mehudi Bagan	2
Mehudihagan	1
Mechua Bazar	2
Machuabazar	1
Chandni Chowk.	2
Chandnichowk	1
Kerani Ganj	2
Karaniganj	1
Koyla Ghat	2
Koylaghat	1
Koloo Tola	2
Kolootola	1
Bowbazar Street	2
Bowbazarstreet	1
Boitakhana Bazar	2
Boitakhanabazar	1
Upper Chitpore Road.	3
Upperchitpore Road	2
Thornhill Road	2
Thornhillroad (13 characters)	1
South Russa Road	3
Southrussa Road	2
Southrussaoad (14 characters)	1
Wellington Square	2
Wellingtonsquare (16 characters)	2
Chowringhee Lane	2
Chowringheelane	
College Street	2
Collegestreet	1
Budhwanpett	
Budhwan Pett	
Lal Mohan Lane	
Lalmohan Lane.	

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Lalmohanlane	1
Old Court House Street	4
Oldcourthouse Street.	2

In expressions such as (26692/2 A. G.), 4 (2B) occurring in the text of a message each pair of brackets should be counted as one word both in reckoning the number of chargeable words and in stating the number of actual words.

If a telegram is composed of words in plain language and of words in Code language, *i.e.*, if it is a mixed telegram, each word should be counted as one, up to ten characters, any excess being counted as a word by indivisible series of ten characters. If the telegram contains in addition figure cipher or letter cipher the passages in cipher should be counted at the rate of five figures or letters to a word.

Examples.

1 word.	1 word.	2 words.	1 word.	2 words.	1 word.
Gambosum	horribilem	unintelligible	depititious	investigating	95627
1 word.	2 words.	1 word.	1 word.	1 word.	
Sibilabant	nevertheless	livebamus	AVXL	11746=14 words.	

If the mixed telegram is composed only of passages in plain language and of passages in cipher language, the passages in plain language should be counted at the rate of 15 characters to a word, and the passages in cipher at the rate of 5 figures or letters to a word.

Examples.

1 word.	1 word.	1 word.	1 word.	1 word.	1 word.
Reports	unintelligible	95627	investigating	cause	MLDXZ=6 words.

Compound words in common use may be charged as one word when so written.

Examples.

Rapeseed	1 word.
Sheepskin	1 word.
Cowhide	1 word.

Figures or letters are charged for at the rate of five figures or letters to a word: each group must be charged for separately: bars of division, or other signs, count each as a figure.

Examples.

1 word.	2 words.	1 word.	1 word.	1 word.	2 words.	1 word.	1 word.
1298	6421129	89103	4720	2-8	2242-8	125-6	18½=10 words

Numbers expressed in words in an abbreviated form in accordance with the usage of the language should be counted as one word at the rate of

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ifteen letters to the word in plain language and ten letters to the word in code language telegrams, *e.g.*,—

Fivetwoseven.	For five hundred and twentyseven.
Onefifty	For one hundred and fifty.
Onethirty	For one hundred and thirty.
Thirtyonesixty	For three thousand one hundred and sixty.
Threenaughtsixnaught	for 3060
Onefourtwonine	for 1429

Equivalent such as “nil” or “odd” for the figure “0” is not to be permitted.

In cases where it is necessary to employ letter cipher, the sender should be required to arrange the letters in groups of five and write or type them in block capitals as in the following example:—

ACDVN BKOPX MOPDY GKYUF PXOLE=5 words.

Every telegram consists of the following parts, *viz.*—

Part I (Preamble).

1. Class Prefix.
2. Code time (to be inserted by the telegraph office at which the telegram is accepted).
3. Office of origin and date.
4. Service instructions
5. Number of words.
6. Special Instructions (if any).
7. Serial Number (not signalled).

Part II (Address).

1. Name of the addressee.
2. The address of the addressee.
3. The name of the telegraph office to which the telegram is to be transmitted.

Part III (Text).

The text or body of the telegram.

Part IV (Sender's name).

Sender's name (if any).

Example (1).

	Ordinary.	Express.
Office of origin—Paunai (I. P.	Free	Free
To { No ne—Debendranath Mitter	2	2
{ Address—Traffic clerk	2	2
{ Place—Dhara	1	1
Text—Leaving Thursday	2	2
from—Rampurass	1	1
Total chargeable words	8	8
Total cost Rs.	0 9 0	1 2 0

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Example (2).

	Ordinary.	Express.
<i>Office of origin</i> —Makum Jn. D. S.	Free	Free
To { <i>Name</i> —Suresh Chandra Banerjee	3	3
{ <i>Address</i> —Kali Charan Street	3	3
{ <i>Place</i> —Makhdumpur, E. I.	1	1
<i>Text</i> —Wedding fixed Tue-day 26th	4	4
<i>From</i> —Amir Buksh	2	2
Total chargeable words	13	13
Total cost Rs.	0 11 0	1 12 0

Example (3).

	Ordinary	Express.
<i>Office of origin</i> —Bombay	Free	Free
To { <i>Name</i> —Reply paid Mathuswamy Pillay	3	3
{ <i>Address</i> —No. 18 Kalighat Road	4	4
{ <i>Place</i> —Madras	1	1
<i>Text</i> —Missed mail Leaving by passenger to-morrow Meet station without fail	10	10
<i>From</i> —	Nil	Nil
Total chargeable words	18	18
Cost Rs.	1 3 0	2 6 0
Plus for reply prepaid	0 9 0	0 9 0
Total cost Rs.	1 12 0	2 15 0

It must be noted that the *Service Instructions* which are inserted in messages in the interest of the Telegraph Service are transmitted free. The special instructions which the sender may employ according to Indian Telegraph Rule 18 (d) is charged for as a single word and transmitted in the abbreviated form.

Example (4).

	Ordinary	Express.
<i>Office of origin</i> —Cawnpore	Free	Free
To { <i>Name</i> —Whiteaways	1	1
{ <i>Address</i> —		
{ <i>Place</i> —Calcutta	1	1
<i>Text</i> —Boots ordered by us 26th not received Please say when we may expect	13	13
<i>From</i> —Macpherson, Bennett	2	2
Total chargeable words	17	17
Total cost Rs.	1 2 0	2 4 0

The above example serves as an illustration to show that a single-telegram can be sent from more than one person.

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Example (5).

	Ordinary.	Express.
<i>Office of origin</i> —Calcutta	Free	Free
<i>Name</i> —Mrs. Johnson	2	2
<i>Address</i> —20, Cambridge Terrace, Hyde Park	5	5
<i>Place</i> —London <i>Post Registered</i> Bombay	2	2
<i>Text</i> —Afraid my letter missed mail Am quite well	8	8
<i>From</i> —Johnson	1	1
Total chargeable words	18	18
Cost of message Rs.	1 3 0	2 6 0
Plus postage and registration	0 5 0	0 5 0
Total cost Rs.	1 8 0	2 11 0

This example shows that the words *Post Registered* are not charged for.

Example (6).

MULTIPLE TELEGRAM ADDRESSED TO ONE STATION.

A telegram containing 98 words in the text, including the Sender's name, and addressed to:—

Permanand Sookharam Ramsingh, 10, Frere Road, Bombay.

Jawalapersad Gungerpersad Luckshman, 26, Kalbadevi Road, Bombay.
Jewelstore, Bombay.

Venayak Ramchander & Co., General Merchants, 4, Meadows Street, Bombay.

Purushram Shewshanker, 5, Bhendyabazar Road, Bombay.

Service Instructions.—5 Addr. (Free).

As the *office of destination* is to be charged for once only, the number of chargeable words in the above addresses would be 28 and the charges would be:—

	Ordinary.	Express.
	R a.	R a.
Initial charge for 28 words in the address and 98 in the text=126 words	7 15	15 14
Copying fees for additional addresses at the rate of 4 annas per 100 words for each address after the first—		
(1) For the Code address "Jewelstore" which will contain, when delivered, two words in the address and 98 in the text=100 words	0 4	0 4
(2) For the remaining three addresses which, with the text, will contain 105, 108, and 104 words, respectively, at 8 annas per address	1 8	1 8
Total	9 11	17 10

If the sender requires all the addresses to appear on each copy delivered, the *Service Instructions* should contain the words "Communicate all

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addresses" or "CTA" free, and the charges should be calculated as shown below:—

	Ordinary.	Express.
	R a.	R a.
Initial charge for 28 words in the address and 98 in the text=126 words "	7 15	15 14
Copying fees at 4 annas per 100 words for each address after the first. Each copy, when delivered, would contain 28 words in the address and 98 in the text=126 words at 8 annas per address. Four additional addresses will cost	2 0	2 0
Total	9 15	17 14

The *office of destination* must be repeated after each address but will be charged for once only.

An Inland telegram intended for two or more persons at the *same* address should not be treated as a multiple telegram unless the sender expresses a wish that a copy should be delivered to each addressee. In all multiple telegrams, the Service Instructions show the number of copies to be delivered, while the absence of such instructions will be an indication to the office of destination that the message has not been treated as multiple and that a *single* copy only should be delivered to any of the addressees named.

Example (7).

MULTIPLE TELEGRAMS ADDRESSED TO MORE THAN ONE STATION.

In order to meet the special needs of the Army, the Government of India have decided that, when the same telegram has to be transmitted to more than one telegraph office, the rule that a copy of the message must be written on a separate form for each office, should be relaxed in favour of military officers.

The following rules have been laid down in their cases:—

- (1) Multiple telegrams will be accepted from Army officers at all offices except the following:—

Calcutta.	Delhi.
Bombay.	Allahabad.
Madras.	Lucknow.
Agra.	Rawalpindi.
Lahore.	Cawnpore.
Karachi.	Bangalore.

- (2) In the case of multiple telegrams sent from other offices, the number of addresses will be limited to ten, and, to facilitate handling, the addresses should, as far as possible, be grouped according to the direction in which they are to be transmitted.
- (3) If, for any special reason (*e.g.*, a sudden emergency), the temporary removal of the restriction in clause (1) above is desired by the military authorities, in the case of all or any of the offices mentioned, the restriction will be removed on instructions from the Government of India.

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The following is an example of how the charges on such multiple messages should be calculated:—

		No. of chargeable words.	
		Ordinary.	Express.
<i>Office of origin</i> —Simla		Free	Free
<i>Service Instructions</i> —Six addresses		„	„
G. O. C. Northern, Calcutta. } Genl. Brigade, Calcutta. }	Including "Person from" and counting "Station to" once .	11	11
Genl. Divn., Bombay } Director, Marine, } Bombay. }	Do. do. .	9	9
Genl. Bde., Lahore } O. C., Devlali. }	Including "Person from" . Do. do. .	7 7	7 7
<i>Text</i> —Time expired men should proceed Bombay immediately travelling by mail train		11	11
<i>From</i> —Q. M. G., India. (These words are included in each address as shown above).			
Calcutta address. {	Total chargeable words	22	22
	Cost <i>plus</i> copying fee of four annas . R 1 11 0	3	2 0
Bombay address. {	Total chargeable words	20	20
	Cost <i>plus</i> copying fee of four annas . R 1 9 0	2	14 0
Lahore address. {	Total chargeable words	18	18
	Cost R 1 3 0	2	6 0
Devlali address. {	Total chargeable words	18	18
	Cost R 1 3 0	2	6 0
Total cost of message		R 5 10 0	10 12 0

Example (8).

		Ordinary.	Express.
<i>Office of origin</i> —Ambala		Free	Free
To—Lieut.-Colonel Macdonald Royal Munster Fusiliers Agra		6	6
From—Vetymajor J. McIntyre		3	3
<i>Text</i> —Arrived		1	1
Total chargeable words		10	10
Total cost		R 0 11 0	1 6 0

The above example serves to show that titles such as "Lieut.-Colonel," "Vety. Major," etc., and such European names as "Macdonald," "Mcintyre," etc., can be accepted as single words when joined together.

10. *Payment of charges.*—(1) The charge for a telegram can be paid wholly in cash, or in postage stamps, or partly in cash and partly in stamps. Cash payments should be converted by the postmaster into stamps, which should be handed to the sender to affix to the form in the proper place. Stamps of the highest suitable denomination must always be used, so that the smallest number of stamps possible may be affixed to each telegram.

NOTE.—Payment on State telegrams should be made by means of service postage stamps, by impressions of a licensed franking machine, or in cash.

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(2) Reply telegram forms may also be accepted in payment for telegrams. A reply telegram form only covers the charge up to its value. Words over and above must be paid for, and the amount attached in stamps to the telegram. The acceptance of more than one reply telegram form in payment of one telegram is allowable, but the acceptance of one such form in payment of more than one telegram is not allowable.

(3) No reply telegram form can be accepted unless presented within two months from date of issue. A reply telegram form issued at any telegraph office (departmental, combined, or railway) must be accepted at any post office at which it is tendered within the prescribed time.

11. *Cancellation before transmission.*—(1) When a telegram is cancelled at the request of the sender (see *Post and Telegraph Guide—Clause 400*), the word *cancelled* must be written across it and signed by the sender, or, if the request to cancel be made by letter, the letter must be attached to the telegram.

(2) If the stamps on the telegram have not been obliterated, the charges paid, whether in cash or stamps, *less* a fee of four annas, should be returned to the sender, any stamps supplied by the office being replaced in the imprest. The message so cancelled, with stamps to the value of four annas affixed to it and defaced by the date-stamp, should be included in the register of telegrams and treated according to the instructions given in rule 17.

(3) If the stamps have been obliterated but the telegram has not been despatched to a telegraph office, the application for cancellation as well as the message with the remark “Cancelled” should be sent to the telegraph office which will refund the cost of the telegram, *less* a fee of four annas.

12. *Damaged stamps not to be accepted.*—Postage stamps which have been obliterated, defaced, torn, cut or otherwise rendered imperfect, or which have any word, letter, figure, or design written, printed, or impressed upon them otherwise than by the authority of Government before being affixed or which have been cut or otherwise separated from embossed envelopes, postcards or wrappers, cannot be recognised in payment of charges on telegrams. The postmaster will be held responsible for the careful examination of stamps affixed to telegrams by senders.

NOTE.—The perforation of postage stamps with initials or other identifying marks traced in minute holes is not prohibited.

13. *Mode of affixing stamps.*—Stamps should invariably be affixed by the sender in the space provided on the *front* of the form on which the telegram is written and none on the back unless the space is insufficient. If the telegram is not written on Form A, the stamp should be affixed to the blank form to which the paper containing the telegram is pasted.

14. *Preparation of receipt for sender.*—The postmaster should make the following entries in the receipt (Form A. R.), *viz.* :—

- (a) Monthly No. (taken from the register of telegrams),
- (b) Amount charged,
- (c) Initials of the postmaster granting the receipt,

and then impress it with the date-stamp of the office.

NOTE.—When a telegram is paid for by a reply telegram form, the receipt (Form A. R.) should be defaced—Reply telegram form for Rs. _____ paid for at (name of office of origin and initials of Railway, if any). Paid for excess words (if any) Rs. _____

15. *Entries in telegram form.*—The postmaster should make the following entries in the telegram form, *viz.* :—

- (a) Class Prefix.

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- (b) Monthly No., as entered on the receipt (Form A.R.). He should see that the stamps are securely affixed to the form and then impress the date-stamp on each stamp. Large size stamps of Rs. 2 and over should be defaced in such a manner that part of the impression appears on the form but the major portion on the stamp. In addition to the defacement with the date-stamp of the office, each stamp of the value of one rupee and upwards affixed to telegrams should be defaced by two lines drawn in ink crosswise (x) over each stamp with a broad-pointed pen.

16. *Entries in register of telegrams.*—(1) Particulars of telegrams tendered for transmission should be entered at once in the register of telegrams (Form Ms.-52), viz. :—

- (a) Date.
- (b) No.—(All telegrams should be numbered in a consecutive series, commencing from the 1st of each month).
- (c) Name of telegraph office to which the telegram is addressed.
- (d) Amount charged.
- (e) Remarks.

The registers of sub and branch post offices should, on the first day of the month following that for which they are kept, be forwarded in original, with the daily account, to the head office direct, or, in the case of branch offices in account with sub-offices, through the sub-office (a note being made in the space for remarks in the daily account). The registers received from the sub and branch offices should be filed in the head office, together with the register kept in the head office, if it is not a combined office.

(2) From these registers, the postmaster of the head office should, as soon as possible after the 31st March of each year, prepare a statement showing:—

- (a) the names of post offices other than combined offices (so far as the head office and its sub and branch offices are concerned) at which telegrams were booked during the past year,
- (b) the total number of telegrams booked at each office, and
- (c) the total amount realised at each office on telegrams booked.

The statement should be totalled and submitted without delay to the Head of the Circle. The registers should not be destroyed till they are 18 months old.

17. *Despatch of telegrams.*—(1) The telegrams should be entered in a list of telegrams (Form Ms.-53), containing the No. and office of destination of, and the value of stamps affixed to, each telegram, and should be placed, together with the list, in a telegraph envelope (Form Ms.-54), addressed to the telegraph office. The telegraph envelope should be forwarded as a service registered letter to the post office situated at the telegraph station; but if the despatch of the telegraph envelope as an ordinary service registered letter is likely to cause delay in the disposal of the telegrams—for instance, if the mail is timed to arrive at night or long before the hour of delivery,—at a post office at a telegraph station, the service registered envelope should be placed in a telegraph bag which should be sent loose, and treated as an unusual mail.

(2) When a telegraph bag is used in accordance with the preceding paragraph, the service registered envelope enclosed in it should be advised in the registered list which accompanies other registered letters, but a note should be made at the foot of the registered list explaining that the telegraph envelope has been sent separately in a telegraph bag.

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(3) Telegraph envelopes addressed to telegraph offices at places where there is no post office must always be enclosed in telegraph bags.

18. *Telegraph offices to which telegrams are to be sent by post.*—Every post office referred to in rule 1 will be supplied by the Superintendent, or by the Head of the Circle, if the post office be a first class head office, with a memorandum of instructions, showing the telegraph office or offices to which it should transmit telegrams, and specifying by what despatches of mails telegrams should be forwarded, and whether the telegraph envelopes should be sent in the registered bag or in a telegraph bag.

19. *Delivery of telegrams to telegraph office.*—In the post office of receipt when the mails are opened for delivery, the telegraph envelope should be made over to the postman for delivery at the telegraph office. The telegraph office will, after comparing the contents of the envelope with the enclosed list, stamp the list and return it to the postman, who will take it back to the post office where it should be filed with the registered list in which it is noted. When a telegraph bag is received, it should be opened at once without reference to the fixed hours for delivery and arrangements should be made for the immediate delivery of the telegraph envelope at the telegraph office where the list enclosed in the envelope will be stamped and returned to the messenger.

NOTE 1.—If a telegram is tendered at a post office situated at a telegraph station, it should be placed with the usual list in a telegraph envelope, and delivered at the telegraph office at the next delivery.

NOTE 2.—In railway telegraph offices, which are not supplied with date-stamps, the list will be signed and dated by the officer-in-charge.

20. *Remarks made on list of telegrams.*—If any error be detected in a list of telegrams,—for example, if insufficient stamps be affixed to a telegram (in which case the undercharges are recovered from the addressee), or if a telegram invoiced in the list be not received, or if a No. be wrongly quoted or be not in the consecutive series,—the telegraph office will note the irregularity on the back of the list. If any remarks are made by the telegraph office on a list of telegrams, a copy of such remarks should be sent by first mail by the local post office to the post office from which the list was received.

21. *Obligation of secrecy.*—All Post Office officials entrusted with telegraph work are *Telegraph Officers* under *Indian Telegraph Act, 1885* (XIII of 1885). Under this Act, violation of secrecy in respect to telegrams renders them liable to fine, or to imprisonment not exceeding three years, or to both. It is a violation of secrecy to mention that a message has been despatched by any particular person or firm.

APPENDIX H.**Holding of cash certificates in fiduciary capacity.***[Referred to in rule 535-A.]***LIST OF OFFICERS WHO CAN HOLD CASH CERTIFICATES IN FIDUCIARY CAPACITY.**

(I). The Government Officers named below are authorised to hold Cash certificates in fiduciary capacity by the name of the office —

(a) Civil Officers.

1. Secretary to a Local Government.
2. Secretaries to Boards of Revenue.
3. Commissioners of Divisions.
4. Revenue Commissioners, Orissa.
5. Inspectors-General of Police.
6. Inspectors-General of Prisons.
7. Inspectors-General of Civil Hospitals.
8. Inspectors-General of Registration, Sind.
9. Commissioners of Excise.
10. Superintending Engineers.
11. Superintending Architects.
12. District and Sessions Judges.
13. District Officers in charge of Districts in British India.
14. District Magistrates.
15. Civil Surgeons.
16. District Superintendents of Police.
17. Superintendents of Jails.
18. Political Officers accredited to Indian States.
19. Political Agents, North and South Waziristan.
20. Political Officers of Balipara and Sadiya Frontier Tracts.
21. Judicial Officer, Mhow.
22. Judicial Commissioner, Chota Nagpur.
23. Divisional or District Forest Officers.
24. Superintendents, Canals.
25. Superintendent, General Hospital, Cuttack.
26. Deputy Commissioners.
27. Deputy Inspectors-General of Police.
28. Accountants-General.
29. Administrators-General.
30. Directors of Public Instructions.
31. Director of Health and Prison Services, Cuttack.
32. Directors of Industries.
33. Deputy Director of Agriculture, Sorda Circle, Lucknow.
34. Deputy Director of Agriculture, Bundelkhand Circle, Jhansi.
35. District Registrars in Sind.

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36. Registrars, High Courts (or any Gazetted Officers of a High Court on behalf of the Registrar).
 37. Registrars, Presidency Courts of Small Causes.
 38. Administrative Officer and Harbour Engineer-in-Chief, Cochin Harbour, Ernakulam.
 39. Commandant, Kurram Militia.
 40. Commandant, Tochi Scouts.
 41. Commandant, South Waziristan Scouts.
 42. Commandant, Chitral Scouts.
 43. Chief Medical Officer in Rajputana, Ajmere.
 44. Superintendent, Torai and Bhabhor Government Estates.
 45. Agricultural Engineer to the Government of the United Provinces, Cawnpore.
 46. President, Court of Wards, United Provinces.
 47. * * * *
 48. Conservators of Forests.
 49. Secretary, Rajputana Indian Soldiers Board, Mount Abu.
 50. Presiding Officers of Civil and Criminal Courts.
 51. Civil Judges.
 52. Treasury Officers.
 53. Superintendents, Government Printing and Stationery.
 54. Superintendent of Sanskrit Schools, (Madras).
 55. Inspectors of Schools or District Educational Officers.
 56. Inspectors of Girls Schools.
 57. Superintendent of Stamps, Bombay.
 58. The Prothonotary and Senior Master, High Court, Bombay.
 59. Official Receivers of Courts.
 60. Registrars, Judicial Commissioners' Courts.
 61. The Mamlatdar of Chikhli, District Surat.
 62. Munsiffs.
 63. Sub-Divisional Officers.
 64. Deputy Director of Agriculture (Cinchona).
 65. Assistant Judges in Hyderabad (Sind) District.
 66. Assistant Director of Industries and Warden of Weights and Measures, Sind.
 67. Assistant Inspector-General of Police, United Provinces.
 68. Official Trustees.
 69. Official Assignees.
 70. Executive Engineers.
 71. District Engineer, Garhwal.
 72. Chief Account Officer of Excise, Bombay.
 73. Chief Accountant, Pykara Electricity Systems, Coimbatore.
 74. Chief Accountant, Mettur Electricity System.
 75. Electrical Engineers.

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76. The Home Inspector of Police, Satara.
 77. Treasurer, Charitable Endowments, United Provinces.
 78. Registrars of Co-operative Societies.
 79. Paymaster, Carnatic stipends.
 80. The Commissioners for Workmen's Compensation.
 81. The Special Officer and Protector of Emigrants, Madras.
 82. Nazirs of District, First Class and Judicial Commissioners' Courts.
 83. Deputy Nazirs.
 84. Commandant and District Superintendent of Police, Port Blair.
 85. Engineer and Harbour Master, Port Blair.
 86. Supply Officer, Port Blair.
 87. Chief Forest Officer, Port Blair.
 88. The Commandants of Assam Rifles.
 89. The Directors of Public Information.
 90. The Commissioners of Police.
 91. Chief Engineers to Local Governments.
 92. Government Architects.
 93. Principals of Government Colleges, and Headmasters of Government Schools.
 94. Surgeons General with Local Governments.
 95. Military Secretaries to Their Excellencies the Governors
 96. Secretaries to Their Excellencies the Governors.
 97. Directors of Agriculture.
 98. Directors of Public Health.
 99. Secretaries to Local Legislatures.
 100. Principal Police Training College, Sardah.
 101. Commandant, Eastern Frontier Rifles (Bengal Battalion), Dacca.
 102. Revenue Officer, Damodar Canal Revenue Division.
 103. Circle Officer, Canal Revenue Division, Midnapore.
 104. The Principal, Medical College, Calcutta.
 105. The Director, School of Tropical Medicine, Calcutta.
 106. Superintendent of Cinchona Cultivation, Bengal.
 107. Superintendent of Royal Veterinary College, Calcutta.
 108. Chief Engineer, Public Health Department, Bengal.
 109. Commandant, Frontier Constabulary, North West Frontier Province.
 110. District Officers, Frontier Constabulary, North West Frontier Province.

(b) *Military Officers.*

1. A King's Commissioned Officer.
2. An Indian Commissioned Officer.
3. A Civilian Gazetted Officer in Military employ.
4. A Controller of Military Accounts.

5. A Royal Air Force Officer.
6. An Officer of the Indian Air Force.
7. A Civilian Gazetted Officer in Air Force employ.
8. The Controller of Accounts, Air Forces.

(II). The Officers of the Indian States named below are authorised to hold Cash Certificates in fiduciary capacity by the name of the office:—

1. District Judge, Bahawalnagar.
2. District Judge, Bahawalpur.
3. District Judge, Rahimyar Khan.
4. Minister, Khairpur State.
5. Minister, Tripura State.
6. Chief Minister, Mandi State.
7. Revenue Minister, Mandi State.
8. Home Minister, Mandi State.
9. Private Secretary, Mandi State.
10. Chief Revenue Officer, Mandi State.
11. Accountant-General, Mandi State.
12. Chief Secretary, Faridkot State.
13. Accountant-General, Kashmir Government.
14. Inspector-General, Customs and Excise, Kashmir Government.
15. Registrar, Co-operative Societies, Kashmir Government.
16. Chief Conservator of Forests, Kashmir Government.
17. Chief Engineer, Public Works Department, Kashmir Government.
18. Chief Engineer, Electrical Department, Kashmir Government.
19. Vice-President of the State Council, Cooch Behar Durbar.
20. President, Manipur State Durbar.
21. Finance Minister, Government of Jodhpur.
22. Dewan, Jaisalmer State, Jaisalmer.
23. The Accountant-General, Jaisalmer.
24. The Kamdar, Sri Mohangarh, Jaisalmer.
25. District and Sessions Judge, Sehore.
26. Administrator, Bastar State.
27. The Prime Minister, Holkar State.
28. The Huzur Khazanchi, Holkar State.
29. The Superintendent, Inams and Jagirs, Holkar State.
30. The Legal Remembrancer, Holkar State.
31. The Director, School Education, Holkar State.
32. Household Officer in Charge, Religious Endowments and Charitable Department, Holkar State.
33. Dewan, Dhar.
34. Revenue Commissioner, Kotah.
35. Controller of Accounts, Kotah.
36. Inspector General of Police, Kotah.

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37. Superintendent of Customs and Excise, Kotah
 38. Officer-in-Charge, Home Department, Kotah.
 39. Accountant-General, Alwar.
 40. Treasury Officer, Alwar.
 41. Assistant Administrator, Pudukotah State, Pudukotah.
 42. Dewan Peishkar—Pudukotah State, Pudukotah.
 43. The Dewan of Travancore.
 44. The Secretary to the Government of Cochin.
 45. The Dewan of Mysore.
 46. The Comptroller to the Government of Mysore.
 47. Sadrul Maham of Revenue, Hyderabad State.
 48. Finance Member, Hyderabad State.
 49. Revenue Secretary, Hyderabad State.
 50. Excise Commissioner, Hyderabad State.
 - *51. Dewan, Khairagarh State.
 52. The Judge of the Sadar Court, Junagadh.
 53. Member in charge of the Education Department, Cooch Behar State.
- III). Other Miscellaneous Officers named below are also authorised to
- 1 Cash Certificates in fiduciary capacity by the name of the office:—
1. The Commissioner, Federated Shan States, Taunggyi.
 2. The Superintendent, Northern Shan States, Lashio.
 3. The Assistant Superintendents in charge of Sub-Divisions in the Federated Shan States.
 4. The Backward Class Officer, Bombay Presidency.
 - †5. The Managers of Criminal Tribes Settlements in Bombay where such Managers are Government servants.
6. * * * *
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*The concession should not be held to cover the investment of funds of State in Post Office Cash Certificates, which would be limited to 10,000.

-If the Managers be not Government officers they may be permitted to hold only Cash Certificates in a fiduciary capacity upto a limit of Rs. 10,000 behalf of each individual Settler, in accordance with the Criminal Tribes Rules framed by the Government of Bombay.

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